

McLEAN COUNTY, ILLINOIS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
Year Ended December 31, 2008

Submitted By:

Jackie Dozier
McLean County Auditor

Rebecca C. McNeil
McLean County Treasurer

McLEAN COUNTY, ILLINOIS
COMPREHENSIVE ANNUAL FINANCIAL REPORT

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JACKIE DOZIER
COUNTY AUDITOR

(309) 888-5151 • P.O. Box 2400 • Bloomington, Illinois 61702-2400

June 3, 2009

The Honorable Chairman and Members
of the McLean County Board
Government Center, Room 401
115 West Washington Street
Bloomington, Illinois 61702-2400

Dear County Board Members and Citizens of McLean County:

The Comprehensive Annual Financial Report of McLean County for the fiscal year ended December 31, 2008 is submitted herewith. This report was prepared as a joint effort by the McLean County Auditor and the McLean County Treasurer. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County. We believe the data as presented is accurate in all material respects; that it is presented in a manner designed to fairly set forth the County's financial position and results of operations as measured by the financial activity of the government-wide statements and its various funds; and that all disclosures necessary to enable the reader to gain the maximum understanding of the County's financial activities have been included.

This report has been prepared in conformance with generally accepted accounting principles as prescribed in pronouncements of the Governmental Accounting Standards Board.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

The County was established on December 25, 1830, and operates under the County Board form of government according to the mandates of the State of Illinois. The County is governed by a 20-member board, two representatives being elected from each of ten districts, and serving four-year terms.

This report includes all funds of the government. The County provides a full range of services. This includes administration of justice and public safety, construction and maintenance of County highways, administration of public health services and programs, operation of a County nursing home, operation of a 2,150 acre recreational area, collection of taxes for 175 districts, administration of elections, and general administrative services. The County Treasurer also serves as treasurer for various trust and agency funds not under the jurisdiction of the County Board. This report includes

all funds under the jurisdiction of the County Board, but excludes the financial position of the Regional Office of Education, as it is a component unit of the State of Illinois. The County has two discretely presented component units, the Emergency Telephone System Board (ETSB) and the Public Building Commission (PBC). Further information regarding component units can be found in Note 1 – Description of Business and Summary of Significant Accounting Policies (a) Financial Reporting Entity.

FINANCIAL INFORMATION

Management of the government is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the government are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

We believe that all internal control evaluations occur within the above framework and that the County's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

The County's financial statements for governmental funds have been prepared on the modified accrual basis of accounting in conformity with generally accepted accounting principles. Revenues are recognized when measurable and available to finance current expenditures; expenditures are recognized when goods and services are received and liabilities are due and payable. During 2003, the County adopted Governmental Accounting Standards Board Statement No. 34. Thereby, government-wide statements have also been reported on the accrual basis. Within those statements, revenues are recognized when earned and expenses when incurred. Note 1 to the basic financial statements summarizes the County's significant accounting policies.

Budgetary Controls. McLean County maintains budgetary controls. The objectives of these budgetary controls are to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the County Board.

The County adopts fiscal year budgets for all governmental funds, except for a portion of the General Fund (the Employee Benefits Fund), Working Cash Fund, Parks and Recreation Special Activities Fund, D.A.R.E. Program Fund, Sheriff Donation Trust Fund, Jail Prisoners' Commissary Fund, Nursing Home Employee Vending Fund, Township Motor Fuel Tax Fund, Township Bridge Program Fund, Collector Tax Indemnity Fund, and Capital Improvement Fund. Budget amendments require approval of the County Board. The budgets for governmental funds are controlled on a line item basis, except for the General Fund, which is controlled at the departmental level. Purchase order amounts are encumbered prior to the release of the order to the vendor. When an encumbrance exceeds available appropriation authority, the order is delayed until the budget is amended. Open encumbrances lapse at year-end, and must be re-appropriated in the following year. Therefore, encumbrances are not reported as a reservation of fund balance.

Cash Management. The County's investment policy is written in accordance with Illinois state law and seeks to minimize risk while maintaining a competitive yield. Under the pooled-cash concept, the County invests all funds' cash, where permitted by State law, with maturities planned to coincide with cash needs. Amounts necessary to finance immediate day-to-day demands are deposited in interest bearing demand accounts; other monies are invested in high yielding acceptable risk instruments as allowed by state statutes. Interest earned on investments is deposited in the County General Fund unless otherwise mandated by state statutes or resolution. The amount of interest earned on deposits from total governmental funds during fiscal year 2008 was \$1,199,399 which represents a decrease of \$549,391 (31.42%) in interest earned from 2007. The County's balance held in cash and investments from total governmental funds was \$19,780,428 which represents a decrease of \$5,084,931 (20.45%) from 2007. Most of the County's fund balances are adequate. Some of those dependent on property taxes, such as Social Security and IMRF, may require short-term, inter-fund loans.

Long-Term Obligations. The only outstanding bonds payable are those to the Public Building Commission, a component unit of the County. For more information regarding these obligations, please refer to Note 8 to the basic Financial Statements.

Long-Term Financial Planning. Annually, in addition to the annual operating budget, the County prepares a five year Capital Improvement Budget and a recommended three year budget that projects both revenues and expenditures for the next three years. Like the annual operating budget, the recommended three year budget is balanced in every fund. The County also plans to continue to balance the annual budget. The budget is truly balanced, as the revenues budgeted are only those revenues that are actually available during the fiscal year. A balanced budget is one where revenues meet or exceed expenses. The County Board's adopted Budget Policy states that every effort shall be made to maintain the General Fund Unencumbered Fund Balance equal to 10% of the adopted budget for all County funds.

Economic Condition and Outlook. Both major cities within the governmental boundaries have established growth and revitalization efforts. In 2008, McLean County's equalized assessed value surpassed \$3.57 billion. Average homes are selling for \$177,194, with 2,253 homes sold in 2008, and 450 permits issued for new single family construction. Three major Illinois interstate routes also intersect in McLean County bringing many business and tourist travelers through the area. The Central Illinois Regional Airport has seen their passenger boarding rate decrease from 269,839 in 2007 to 268,860 in 2008. McLean County is also home to two major universities and two community colleges. Graduates of these facilities often stay in the community due to the quality of life and the employment offered by key employers in the insurance, education, healthcare, agriculture, and manufacturing fields. The Twin Groves I & II Wind Farms located in eastern McLean County have been operational since early 2008. The 240 wind turbines have the capacity to generate nearly 400 megawatts of electricity, which makes it one of the largest facilities of its kind in the United States. The Economic Development Council continues to have a major impact in retaining and attracting new businesses through their network of services. Unemployment rates increased from 3.8% in 2007 to 5.1% in 2008. The majority of the workforce is employed in the category of professional and business services through companies such as State Farm Insurance and Country Financial. There are also a number of community agencies to assist and supplement the lifestyles of those in need. The consensus is that the economy and quality of life in McLean County is vital and strong.

OTHER INFORMATION

Independent Audit. State statutes require an annual audit by independent certified public accountants. The accounting firm of McGladrey & Pullen LLP was selected by the County Board to perform the audit. The auditor's report on the basic financial statements and supplemental combining and individual fund statements and schedules is included in the financial section of this report.

Awards. The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its Comprehensive Annual Financial Report for the fiscal year ending December 31, 2007. This was the twenty-third consecutive year that McLean County government has received this prestigious award. In order to be awarded a Certificate of Achievement, the government published an easily readable and efficiently organized Comprehensive Annual Financial Report. This report satisfied both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current Comprehensive Annual Financial Report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

ACKNOWLEDGMENT

We wish to express our appreciation to the Assistant County Treasurer, the Chief Deputy Auditor, the Financial Reporting Specialist, and to the other County officials and staff who provided assistance in completing this report.

We also wish to express our appreciation to the members of the McLean County Board for their continued interest and support in conducting the financial operations of the County in a sound and progressive manner.

Respectfully submitted,



Jackie Dozier
McLean County Auditor



Rebecca C. McNeil
McLean County Treasurer

McLEAN COUNTY, ILLINOIS

ELECTED OFFICIALS

December 31, 2008

Auditor

Jackie Dozier

Sheriff

Mike Emery

Circuit Clerk

Don Everhart

State's Attorney

William A. Yoder

Circuit Judges

David L. Coogan
Scott D. Drazewski
Kevin Fitzgerald
Robert L. Freitag
Harold J. Frobish
John B. Huschen
Stephen R. Pacey
G. Michael Prall
Charles G. Reynard
Elizabeth A. Robb
James E. Souk

Treasurer

Rebecca C. McNeil

Coroner

Beth C. Kimmerling

County Clerk

Peggy Ann Milton

Recorder

H. Lee Newcom

County Board Members

Matthew H. Sorensen, Chairman
Cathy Ahart
Diane R. Bostic
John A. Butler
William T. Caisley
Don J. Cavallini
George Gordon
Stan Hoselton
John McIntyre
Duane Moss
Robert J. Nuckolls
Benjamin J. Owens
Sondra O'Connor
Erik Rankin
Bette Rackauskas
Tari Renner
Paul R. Segobiano
James A. Soeldner
George O. Wendt
Laurie Wollrab

McLEAN COUNTY, ILLINOIS

APPOINTED OFFICIALS

December 31, 2008

Associate Circuit Judges

Jennifer Bauknecht
David W. Butler
J. Casey Costigan
Charles M. Feeney, III
Rebecca S. Foley
Thomas Harris, Jr.
Lee Ann Hill
Paul G. Lawrence
Robert M. Travers

Board of Health

Jane Turley (2)
Duane Moss
Corliss Tello (1,2)
Cynthia H. Sullivan Kerber, Ph.D. (1,2)
Lisa Emm, M.D.
Dan Steadman, D.D.S., President (1)
Rebecca Sue Powell, V.P. (1)
Stephen C. Pilcher, M.D. (1)

(1) Also Tuberculosis Board
(2) Also Persons with Developmental
Disabilities Board

Board of Review

Steve Whelan, Chairman
Joseph Stephens
Roland Yeast

Building and Zoning

Philip Dick

City Election Commission

Aderian McPherran, Chairman
Esaw Peterson
John Reidy

County Administrator

John M. Zeunik

Department of Parks and Recreation

Mike Steffa, Director

Emergency Management Agency

Curtis Hawk

Health Department

Robert Keller, Director

Jury Commission

William A. Carter
Rodgers P. Freedlund
Alice Mulligan

Merit Board for Deputy Sheriffs

Margene Taylor
John Elliott
Richard Farr
H. Thomas Jefferson
Martin Krutke

Nursing Home

Don Lee, Administrator

County Highway Engineer

Eric Schmitt

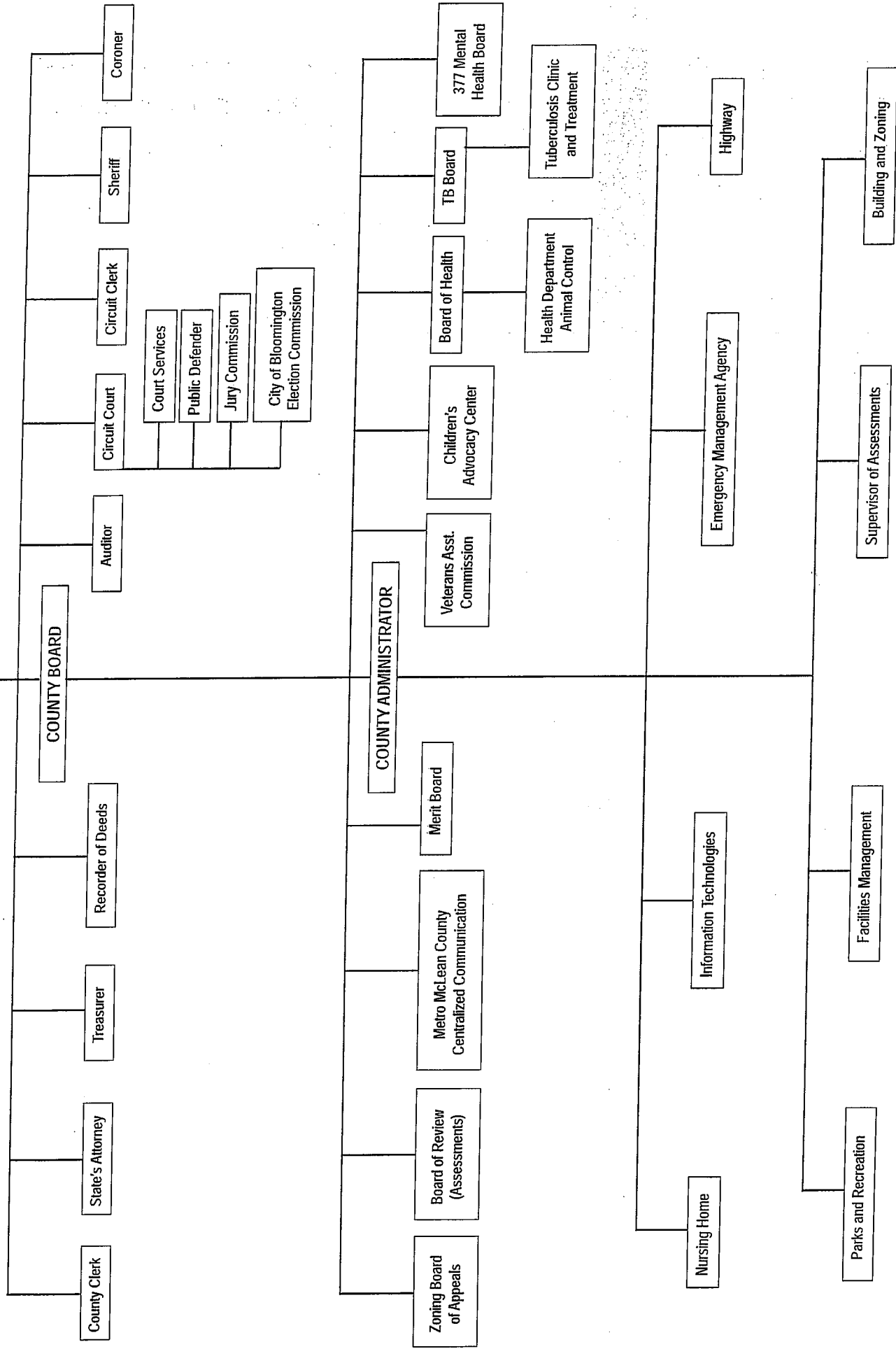
Supervisor of Assessments

Robert Kahman

Zoning Board of Appeals

Sally Rudolph, Chairman
Joseph Elble
James Finnigan
Jerry Hoffman
Marc Judd
Michael Kuritz
Drake Zimmerman

People of McLean County



Certificate of Achievement for Excellence in Financial Reporting

Presented to

McLean County
Illinois

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2007

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director

McGladrey & Pullen

Certified Public Accountants

Independent Auditor's Report

To the County Board of
McLean County, Illinois
Bloomington, Illinois

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of McLean County, Illinois, as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of McLean County, Illinois' management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the discretely presented component unit, the Public Building Commission of McLean County, Illinois which represented 94 percent and 74 percent of the assets and revenues, respectively of the discretely presented component units. Those financial statements were audited by other auditors whose report thereon has been furnished to us and, our opinion, insofar as it relates to the amounts included for the Public Building Commission of McLean County, Illinois, is based solely upon the reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of the Public Building Commission of McLean County, Illinois, a discretely presented component unit, were not audited in accordance with *Governmental Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, based on our report and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of McLean County, Illinois, as of December 31, 2008, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As explained in Note 15 to the basic financial statements, the County changed its method of accounting for other post employment benefits.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 15, 2009 on our consideration of McLean County, Illinois' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The Management's Discussion and Analysis on pages XI through XXXVII, Illinois Municipal Retirement Fund information on page 51, the other postemployment benefits information on page 52 and the schedule of revenues, expenditures and changes in fund balances – budget and actual on page 50 and related notes on pages 53 and 54 are not a required part of the basic financial statements but are supplementary information required by the accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise McLean County, Illinois' basic financial statements. The combining and individual nonmajor fund financial statements and other schedules, listed in the table of contents as supplementary information, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information for the year ended December 31, 2008 has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The accompanying introductory and statistical sections, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. This information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

McGladrey & Pullen, LLP

Davenport, Iowa
May 15, 2009

McLEAN COUNTY, ILLINOIS

Management Discussion and Analysis

McLean County's Management Discussion and Analysis offers readers of the County's audited financial statements an overview and analysis of the County's financial activities for the fiscal year ended December 31, 2008. Readers are encouraged to carefully review this information in conjunction with the Letter of Transmittal, the Financial Statements and the Notes to the Financial Statements, which immediately follow this discussion.

McLean County's fiscal year 2008 Comprehensive Annual Financial Report is presented in compliance with the financial reporting requirements under the Governmental Accounting Standards Board (the "GASB") Statement #34. The fiscal year 2008 Comprehensive Annual Financial Report includes the Management Discussion and Analysis, the Government-wide Statement of Net Assets, the Government-wide Statement of Activities, major fund reporting, and the reporting of infrastructure capital assets and long-term liabilities in the governmental activities. These concepts are explained throughout this Management Discussion and Analysis.

Financial Highlights

As of December 31, 2008, McLean County's net assets for the primary government totaled \$130,542,096. The County's net assets for the primary government increased \$738,428 over the prior year. Net assets invested in capital assets (net of related depreciation and related debt) account for nearly 80% of this amount, with a value of \$104,031,967, which is an increase of \$7,033,348 over the prior year. The net assets of McLean County exceeded its liabilities at December 31, 2008 by \$79,177,995.

As of December 31, 2008, McLean County's governmental funds reported combined ending fund balances of \$20,055,473. This reflects a decrease in the combined ending fund balance of \$6,500,749. This decrease reflects a decrease in the ending fund balance for the County's General Fund and the Special Revenue Funds. As of December 31, 2008, the ending fund balance for the County's General Fund totaled \$8,463,605. The County's General Fund unrestricted fund balance decreased by \$4,344,531 at year end. The ending fund balance for the Special Revenue Funds totaled \$11,591,868, which is a decrease of \$2,133,410 over the prior year. Of the total combined ending fund balance, \$11,230,536 was legally restricted for specific projects or programs, \$436,702 was reserved for inventories, and \$8,388,235 was available for spending at the government's discretion.

The unreserved fund balance in the County's General Fund was \$8,388,235 as of December 31, 2008, amounting to nearly 20% of the total General Fund

expenditures for fiscal year 2008. In comparison, as of December 31, 2007, the unreserved fund balance in the County's General Fund was \$12,732,766. The decline in the unreserved fund balance was anticipated in fiscal year 2008. McLean County, like so many other local governments, experienced a decline in Sales Tax revenues, State Income Tax revenues, Interest earned on Investments and Fee revenues this past year. In addition, the County Board authorized the expenditure of \$1.75 million from the General Fund unreserved fund balance to repair and renovate the exterior limestone and certain interior areas of the Old McLean County Courthouse which houses the McLean County Museum of History. This project was completed during fiscal year 2008 and the final cost was \$1,191,525. In fiscal year 2008, McLean County saw a sharp increase in the average daily census in the Adult Detention Facility. This increase resulted in the expenditure of an additional \$701,280 for out of County prisoner housing. This significant expenditure above the appropriated budget amount further eroded the unreserved fund balance. As a result, for the first time in the past five years, total revenues in the County's General Fund were less than the total expenditures.

In fiscal year 2008, a settlement agreement was approved between the Public Building Commission of McLean County and Ameren IP thereby ending the lawsuit filed against Ameren IP to recover damages resulting from the June 15, 2003 explosion and fire at the Law and Justice Center. Though not a direct party in the settlement negotiations, McLean County, under an agreement with the Public Building Commission and their legal counsel, submitted a claim for unreimbursed expenses. As a result of the settlement agreement, the County received \$88,230 less incurred legal expenses as a final payment to settle all claims filed against Ameren IP. The McLean County Board formally approved this settlement agreement on January 20, 2009. As of December 31, 2008, the County's Financial Statements reflects a loss of \$564,810, which is attributable to the unreimbursed expenses for specific capital improvements that were made to restore the Law and Justice Center to full use and occupancy and comply with current building codes. The insurance carriers classified the building code mandated capital improvements as "betterments" and, therefore, not eligible for reimbursement under the policy limitations. With the negotiated settlement agreement concluding all outstanding claims by the insurance carriers and the County against Ameren IP, the County's unreserved Fund Balance in the General Fund absorbed the loss of \$564,810.

On May 5, 2009, the Public Building Commission of McLean County agreed to reimburse the County \$296,930 to pay a portion of the \$564,810 in expenses that the County incurred to restore the Law and Justice Center to full use and occupancy. The Commission agreed to make this payment in exchange for the County agreeing to pre-pay the outstanding long-term debt obligation due to the Commission for the on-interest loan to repair the Old Courthouse dome. The payment by the Public Building Commission will be recognized in the County's fiscal year 2009 Comprehensive Annual Financial Report. The County's pre-payment of the debt obligation due to the Public Building Commission will also be

recognized in the County's fiscal year 2009 Comprehensive Annual Financial Report.

McLean County's total debt as of December 31, 2008, was \$12,414,824 with a statutory limit and debt margin of \$102,605,280.

Overview of the Financial Statements

The following management discussion and analysis serves as an introduction to McLean County's basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements; (2) fund financial statements; and (3) notes to the financial statements.

Government-wide Financial Statements

There are two government-wide financial statements, which are presented to give the reader a broad overview of McLean County's finances in a format that is similar to a private sector business. Both of the government-wide financial statements distinguish programs and services of McLean County that are primarily supported by taxes and intergovernmental revenues, which are commonly referred to as "the governmental activities," from programs and services that are intended to recover all or a significant portion of their costs through fees and charges, which are commonly referred to as "business-type activities." McLean County's governmental activities include a full range of local government services provided to the public, such as law enforcement and public safety, the Circuit Court and Circuit Court Clerk, State's Attorney's Office, Public Defender's Office, Sheriff's Department including an adult detention facility, adult and juvenile probation services including a juvenile detention facility, road construction and maintenance, community planning and development, parks and recreation, and public health, including mental health services. In addition, other general governmental services are provided, such as elections, property assessment, tax collection and distribution, and the issuance of permits and licenses. The sole business-type activity of McLean County government is the County Nursing Home.

The Statement of Net Assets presents summary information on all of McLean County's assets and liabilities, with the difference between the two reported as net assets. This statement is intended to mirror the balance sheet of a private sector business. Over time, increases or decreases in net assets may serve as an indicator of whether the County's financial position is improving or deteriorating. Other indicators include the condition of the County's infrastructure systems (e.g. roads, bridges), changes in the County's equalized assessed valuation (the property tax base), and general economic conditions within the County (e.g. unemployment rate, retail sales, and home sales).

The Statement of Activities presents information showing how the County's net assets changed during 2008. Because it separates program revenue (revenue generated by specific programs through charges for services, grants, and

contributions) from general revenue (revenue provided by taxes and other sources not tied to a particular program), it shows to what extent each program has to rely on taxes for funding. All changes in net assets are reported using the accrual basis of accounting, similar to the reporting method used by most private sector companies. The accrual basis of accounting requires that revenues be reported when they are earned and expenses are reported when the goods and services are received, regardless of the timing of the cash flow. Items such as uncollected taxes, unpaid vendor invoices for items received in 2008, and earned but unused vacation leave will be included in the Statement of Activities as revenue and expense, even though the cash associated with these items will not be received or distributed in 2008.

The County has two separately identified component units included in the government-wide financial statements. The Public Building Commission of McLean County and the Emergency Telephone Systems Board are presented as discretely presented component units. Further information regarding the discretely presented component units can be found in the Summary of Significant Accounting Policies in Note 1 – Description of Business and Summary of Significant Accounting Policies, (b) Financial Reporting Entity.

Fund Financial Statements

A Fund is defined as a grouping of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. McLean County uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All of the funds of McLean County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. Governmental funds are used to account for most, if not all, of a government's tax-supported activities. Proprietary funds are used to account for a government's business type activities, where all or part of the costs of activities are supported by fees and charges that are paid directly by those who benefit from the activities. Fiduciary funds are used to account for resources that are held by the government as a trustee or agent for parties outside of the government. The resources of fiduciary funds cannot be used to support the government's own programs.

Governmental Funds

The Governmental Fund Balance Sheet and the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances present a separate column of financial data for the General Fund, which is considered to be a major fund, based on criteria established by GASB Statement #34. Data from the remaining governmental funds are combined into a single, aggregated presentation. The governmental fund financial statements can be found immediately following the government-wide financial statements. Individual fund data for each of the non-major governmental funds is provided in the form of combining statements, outside of the basic financial statements.

Governmental funds account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements' use of accrual accounting, governmental fund financial statements focus on near-term inflows and outflows of spendable resources and on balances of spendable resources available at the end of the fiscal year. This information can be useful in evaluating County government's near-term financing requirements in comparison to near-term resources available.

The focus of governmental fund financial statements is narrower than that of government-wide financial statements. Therefore, it is useful to compare information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. The governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balance provide reconciliation to the governmental activities column in the government-wide statements.

The McLean County Board maintains budgetary controls over the County's operating funds. The objective of budgetary controls is to ensure compliance with legal provisions embodied in the Combined Annual Appropriation and Budget Ordinance adopted by the McLean County Board. The annual budgets for governmental funds are established in accordance with State law and are adopted on a Fund level, except for the General Fund, which is adopted on a departmental level. Personnel services are budgeted by full-time equivalent positions. Capital expenditures are budgeted and approved on an item by item basis within each department and fund. A budgetary comparison schedule is provided for the General Fund and all Special Revenue Funds to show compliance with the budget.

Proprietary Funds

There are two types of Proprietary Funds – Enterprise Funds and Internal Service Funds. Enterprise Funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County's sole enterprise fund is the McLean County Nursing Home. The County has no Internal Service Funds.

The Proprietary Fund statements follow the governmental fund statements in this report. Comparing the Proprietary Fund Statement of Net Assets to the business-type column on the Government-wide Statement of Net Assets, the total net assets agree and therefore require no reconciliation. Comparing the total assets and total liabilities between the two statements results in slightly different amounts. This difference results because the "internal balances" line on the government-wide statement combines the "due from other funds" (asset) and "due to other funds" (liabilities) from the proprietary fund statement in a single line in the asset section of the government-wide statement.

Fiduciary Funds

Fiduciary Funds are used to account for resources held for the benefit of parties outside of McLean County government. Fiduciary funds are not reflected in the government-wide financial statement since the resources of these funds are not available to support McLean County's own programs and services. The accounting methods used for fiduciary funds are similar to the methods used for proprietary funds.

McLean County maintains two types of fiduciary funds: (1) Private Purpose Trust Funds and (2) Agency Funds. The fiduciary fund financial statements can be found following the proprietary fund financial statements.

Notes to the Financial Statements

The Notes to the Financial Statements provide additional information that helps the reader gain a more complete understanding of the data contained in the government-wide and fund financial statements. The Notes to the Financial Statements can be found immediately following the basic financial statements in this document.

Government-wide Financial Analysis

Statement of Net Assets

The Statement of Net Assets may serve over time as a useful indicator of McLean County's financial position. As of December 31, 2008, McLean County's net assets total \$130,542,096.

As of December 31, 2008, McLean County's total assets are \$181,906,197. Of this total, \$116,466,004 is accounted for by Capital Assets, which includes infrastructure and construction in progress. Prior to the implementation of GASB Statement #34, McLean County had not included infrastructure (roads, bridges, drainage structures) in capital asset reporting for governmental activities. Infrastructure assets have been retroactively restated to reflect infrastructure acquired or constructed since 1980, as required by GASB Statement #34. McLean County defines infrastructure assets as any asset with an initial, individual cost of more than \$250,000. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

The following table illustrates the condensed Government-wide Statement of Net Assets:

McLean County, Illinois
Statement of Net Assets

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>December 31,</u>		<u>December 31,</u>		<u>December 31,</u>	
	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>
Current Assets and						
Long-term Receivable	\$ 56,606,229	\$ 61,220,112	\$ 8,833,965	\$ 7,868,897	\$ 65,440,194	\$ 69,089,009
Capital Assets and						
Construction in Progress						
(Net of Depreciation)	<u>114,962,686</u>	<u>110,045,762</u>	<u>1,503,317</u>	<u>1,194,783</u>	<u>116,466,003</u>	<u>111,240,545</u>
Total Assets	<u>\$ 171,568,915</u>	<u>\$ 171,265,874</u>	<u>\$10,337,282</u>	<u>\$ 9,063,680</u>	<u>181,906,197</u>	<u>180,329,554</u>
Current Liabilities	<u>37,474,154</u>	<u>36,379,659</u>	<u>1,229,507</u>	<u>446,223</u>	<u>38,703,661</u>	<u>36,825,882</u>
Noncurrent Liabilities	<u>12,428,556</u>	<u>13,532,704</u>	<u>231,884</u>	<u>167,300</u>	<u>12,660,440</u>	<u>13,700,004</u>
Total Liabilities	<u>49,902,710</u>	<u>49,912,363</u>	<u>1,461,391</u>	<u>613,523</u>	<u>51,364,101</u>	<u>50,525,886</u>
Net Assets						
Invested in Capital Assets,						
Net of Related Debt	<u>102,547,862</u>	<u>95,803,836</u>	<u>1,493,711</u>	<u>1,194,783</u>	<u>104,041,573</u>	<u>96,998,619</u>
Restricted Net Assets	<u>10,728,231</u>	<u>12,812,304</u>	<u>-</u>	<u>-</u>	<u>10,728,231</u>	<u>-</u>
Unrestricted Assets	<u>8,390,112</u>	<u>12,737,371</u>	<u>7,382,180</u>	<u>7,255,374</u>	<u>15,772,292</u>	<u>19,992,745</u>
Total Net Assets	<u>\$ 121,666,205</u>	<u>\$ 121,353,511</u>	<u>\$ 8,875,891</u>	<u>\$ 8,450,157</u>	<u>\$ 130,542,096</u>	<u>\$ 129,803,668</u>

The following exhibit shows the total revenues and expenditures for McLean County's Primary Government activities and the two Component Units:

**McLean County, Illinois
Statement of Activities**

		<u>Governmental Activities</u>	
		<u>December 31,</u>	
		<u>2008</u>	<u>2007</u>
REVENUES			
Program Revenues:			
Charges for Services		\$ 18,703,173	\$ 18,802,651
Operating Grants and Contributions		8,475,679	7,351,893
Capital Grants		2,016,319	3,338,595
General Revenues:			
Taxes		43,249,886	42,740,994
Unrestricted Interest Earnings		1,199,399	1,748,790
Other		1,435,629	1,371,561
Total Revenues		<u>\$ 75,080,085</u>	<u>\$ 75,354,484</u>
EXPENSES			
Governmental Activities:			
General Government		18,677,830	17,162,615
Public Safety		30,273,281	28,203,584
Highways and Streets		14,077,834	8,717,206
Health and Welfare		9,294,601	8,725,450
Culture and Recreation		887,086	1,100,143
Interest Expense		331,583	324,701
Total Governmental Activities		73,542,215	64,233,699
Business-type Activities:			
Health and Welfare		-	-
Total Expenses		<u>73,542,215</u>	<u>64,233,699</u>
Excess/(Deficiency) of Revenues over Expenses Before Extraordinary Items and Transfers		1,537,870	11,120,785
Extraordinary Loss		(564,810)	-
Transfers		(660,366)	(711,466)
Change in Net Assets		312,694	10,409,319
NET ASSETS			
Beginning of Year		<u>121,353,511</u>	<u>110,944,192</u>
End of Year		<u>\$ 121,666,205</u>	<u>\$ 121,353,511</u>

Primary Government				Component Units			
Business-type Activities		Total Primary Government		Emergency Telephone System Board		Public Building Commission	
December 31,		December 31,		December 31,		December 31,	
2008	2007	2008	2007	2008	2007	2008	2007
\$ 8,669,958	\$ 9,069,943	\$ 27,373,131	\$ 27,872,594	\$ 2,177,429	\$ 1,697,474	\$ 6,036,279	\$ 4,336,101
-	-	8,475,679	7,351,893	-	-	-	-
-	-	2,016,319	3,338,595	-	-	-	-
-	-	43,249,886	42,740,994	-	-	-	-
219,395	274,153	1,418,794	2,022,943	22,721	37,548	200,334	557,370
57,383	61,846	1,493,012	1,433,407	-	1,567	-	-
<u>8,946,736</u>	<u>9,405,942</u>	<u>\$ 84,026,821</u>	<u>84,760,426</u>	<u>\$ 2,200,150</u>	<u>\$ 1,736,589</u>	<u>6,236,613</u>	<u>4,893,471</u>
-	-	18,677,830	17,162,615	-	-	7,223,625	5,379,453
-	-	30,273,281	28,203,584	1,812,103	2,516,012	-	-
-	-	14,077,834	8,717,206	-	-	-	-
-	-	9,294,601	8,725,450	-	-	-	-
-	-	887,086	1,100,143	-	-	-	-
-	-	331,583	324,701	-	-	-	-
		73,542,215	64,233,699	1,812,103	2,516,012	7,223,625	5,379,453
<u>9,181,368</u>	<u>8,729,463</u>	<u>9,181,368</u>	<u>8,729,463</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>9,181,368</u>	<u>8,729,463</u>	<u>82,723,583</u>	<u>72,963,162</u>	<u>1,812,103</u>	<u>2,516,012</u>	<u>7,223,625</u>	<u>5,379,453</u>
(234,632)	676,479	1,303,238	11,797,264	388,047	(779,423)	(987,012)	(485,982)
-	-	(564,810)	-	-	-	-	-
<u>660,366</u>	<u>711,466</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
425,734	1,387,945	738,428	11,797,264	388,047	(779,423)	(987,012)	(485,982)
<u>8,450,157</u>	<u>7,062,212</u>	<u>129,803,668</u>	<u>118,006,404</u>	<u>1,572,767</u>	<u>2,352,190</u>	<u>8,980,693</u>	<u>9,466,675</u>
<u>\$ 8,875,891</u>	<u>\$ 8,450,157</u>	<u>\$ 130,542,096</u>	<u>\$ 129,803,668</u>	<u>\$ 1,960,814</u>	<u>\$ 1,572,767</u>	<u>\$ 7,993,681</u>	<u>\$ 8,980,693</u>

Statement of Activities

Total revenues for McLean County's Primary Government were \$84,026,821, in fiscal year 2008. Governmental activities generated \$75,080,085 (89%), while the Business-type activities generated \$8,946,736 (11%). Total revenues were 1% lower than the prior year's total of \$84,760,426. Within the governmental activities, tax revenues accounted for \$43,249,886 or 52% of the total revenue sources. Tax revenues increased \$508,892 over the prior year. Operating grants and contributions accounted for \$8,475,679 in revenues. This is an increase of \$1,123,786 over the prior year. For the Governmental Activities, Charges for Services accounted for \$18,703,173 in revenues or 22% of the total revenue sources. Charges for Services revenues decreased \$99,478 over the prior year. The balance of revenues were provided to the governmental activities by miscellaneous other revenues and unrestricted interest earnings.

Within the Business-type activities, total revenues were \$8,946,736 in fiscal year 2008. Total revenues for the Business-type activity decreased \$459,206 over the prior year. Charges for services accounted for \$8,669,958 in revenues or 97% of the total revenue sources. This reflects a decrease of \$459,206 over the prior year. The decrease in the Charges for Services revenue in fiscal year 2008 is attributable to a decrease in the average monthly census of residents at the McLean County Nursing Home. The balance of revenues for the Business-type activities were provided by unrestricted interest earnings, miscellaneous revenues, and an interfund transfer from the Illinois Municipal Retirement Fund (the "I.M.R.F.") and the Social Security Fund to cover the difference between Medicare and Medicaid cost reimbursement and the actual cost of the County's pension contributions to I.M.R.F. and Social Security.

For year-end as of December 31, 2008, total expenses for the Primary Government totaled \$82,723,583. Within the Governmental activities, the total expenditures in fiscal year 2008 totaled \$73,542,215, which accounts for 89% of the total expenses. The largest program expenditures within the governmental activities were for Public Safety and General Government. In fiscal year 2008, McLean County spent \$30,273,281 on Public Safety programs and services. This represents 41% of the total expenditures for governmental activities. Expenditures for Public Safety programs and services increased \$2,069,697 over the prior year. Expenses for the highways and streets program category increased from \$8,717,206 in fiscal year 2007 to \$14,077,834 in fiscal year 2008. General government expenditures account for \$18,677,830 or 25% of the total expenses for governmental activities. Health and welfare expenditures totaled \$9,294,601, which is an increase of \$569,151 over the prior year. The balance of expenditures for Governmental activities was for culture and recreation and interest expense.

For the Business-type activities, total expenditures in fiscal 2008 for the County's Nursing Home totaled \$9,181,368. Expenditures for the County's Nursing Home increased \$451,905 over the prior year.

The following table illustrates by program activity where McLean County spent funds in fiscal year 2008.

Governmental Activities:	Expenditures as of 12/31/2008	% of Total	Expenditures as of 12/31/2007	% of Total	Net Change 2007 to 2008
General Government	\$ 18,677,830	22.43%	\$ 17,162,615	23.52%	1,515,215
Public Safety	30,273,281	36.35%	28,203,584	38.65%	2,069,697
Highways and Streets	14,077,834	16.90%	8,717,206	11.95%	5,360,628
Health and Welfare	9,294,601	11.16%	8,725,450	11.96%	569,151
Culture and Recreation	887,086	1.07%	1,100,143	1.50%	(213,057)
Capital Outlay	331,583	.40%	324,701	.45%	6,882
Extraordinary Loss	564,810	.68%	-	.45%	564,810
	\$ 74,107,025	88.98%	\$ 64,233,699	88.03%	9,873,326
Business-type Activities					
Health and Welfare	9,181,368	11.02%	8,729,463	11.97%	451,905
Total Primary Government	\$ 83,288,393	100.00%	\$ 72,963,162	100.00%	10,325,231

Financial Analysis of the County's Funds

As noted earlier in this analysis, McLean County uses Fund Accounting to insure and document compliance with statutory and governmental accounting principles and standards. The following financial analysis of the County's governmental and proprietary funds is presented to illustrate the financial condition of these funds as of December 31, 2008.

Governmental Funds Balance Sheet Analysis

Pursuant to GASB Statement #34, the General Fund is the County's major fund. The General Fund accounts for 40% of the total governmental fund assets and 44% of the total governmental fund balance. The other governmental funds (the County's Special Revenue Funds) account for 60% of the governmental fund assets and 56% of the total governmental fund balance.

The focus of McLean County's governmental funds is to provide information on the near-term inflows, outflows, and balances of spendable resources. The County's unreserved fund balance can serve as a useful financial indicator of the County's financial condition at the end of the fiscal year. As of December 31, 2008, the County's governmental funds reported a combined fund balance of \$20,055,473.

The General Fund is the chief operating fund of County government. On December 31, 2008, the General Fund reported an unrestricted fund balance of \$8,388,235. Total assets in the General Fund amounted to \$23,287,478. Total assets in the General Fund decreased \$2,246,424 over the prior year.

Governmental Funds - Revenue and Expenditure Analysis

The following table lists the total revenues and expenditures for the Governmental Funds as of December 31, 2008:

McLean County, Illinois
Statement of Revenues, Expenditures, and Changes in Fund Balances

	<u>General Fund</u>		<u>Other Governmental Funds</u>		<u>Total Governmental Funds</u>	
	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>
REVENUES						
General Property Taxes	\$ 9,932,017	\$ 9,331,787	\$ 19,296,995	\$ 18,895,034	\$ 29,229,012	\$ 28,226,821
Other Taxes	9,145,272	7,536,649	92,852	100,000	9,238,124	7,636,649
Licenses, Permits, Fees, and Fines	5,277,800	5,885,643	2,387,085	2,422,627	7,664,885	8,308,270
Intergovernmental	2,672,532	4,453,411	10,169,650	10,904,047	12,842,182	15,357,458
Charges for Services	5,912,960	5,730,527	3,259,294	3,039,996	9,172,254	8,770,523
Maintenance Contracts	3,114,374	2,914,050	-	-	3,114,374	2,914,050
Interest	1,049,320	1,497,301	150,079	251,489	1,199,399	1,748,790
Miscellaneous	73,318	130,791	209,692	39,062	283,010	169,853
Total Revenues	<u>37,177,593</u>	<u>37,480,159</u>	<u>35,565,647</u>	<u>35,652,255</u>	<u>72,743,240</u>	<u>73,132,414</u>
EXPENDITURES						
Current:						
General Government	17,882,857	16,207,039	7,555,371	6,996,761	25,438,228	23,203,800
Public Safety	20,383,179	18,672,079	4,757,735	4,580,090	25,140,914	23,252,169
Highways and Streets	-	-	8,159,864	6,723,818	8,159,864	6,723,818
Health and Welfare	-	-	7,193,726	6,895,545	7,193,726	6,895,545
Culture and Recreation	535,799	469,854	567,096	550,376	1,102,895	1,020,230
Capital Outlay	1,716,477	740,914	6,919,894	9,132,151	8,636,371	9,873,065
Debt Service	236,946	234,206	2,134,718	2,656,422	2,371,664	2,890,628
Total Expenditures	<u>40,755,258</u>	<u>36,324,092</u>	<u>37,288,404</u>	<u>37,535,163</u>	<u>78,043,662</u>	<u>73,859,255</u>
Excess/(Deficiency) of Revenues over Expenditures	<u>(3,577,665)</u>	<u>1,156,067</u>	<u>(1,722,757)</u>	<u>(1,882,908)</u>	<u>(5,300,422)</u>	<u>(726,841)</u>
OTHER FINANCING SOURCES						
Operating Transfers In	558,764	546,620	799,900	538,169	1,358,664	1,084,789
Proceeds from Capital Lease	5,495	38,465	17,054	-	22,549	38,465
Proceeds from Sale of Assets	2,300	-	-	7,000	2,300	7,000
Operating Transfers Out	(791,423)	(946,856)	(1,227,607)	(849,298)	(2,019,030)	(1,796,154)
Extraordinary Loss	(564,810)	-	-	-	(564,810)	-
Total Other Financing Sources	<u>(789,674)</u>	<u>(361,771)</u>	<u>(410,653)</u>	<u>(304,129)</u>	<u>(1,200,327)</u>	<u>(665,900)</u>
Excess/(Deficiency) of Revenues over Expenditures	<u>(4,367,339)</u>	<u>794,296</u>	<u>(2,133,410)</u>	<u>(2,187,037)</u>	<u>(6,500,749)</u>	<u>(1,392,741)</u>
FUND BALANCE						
Beginning of Year	12,830,944	12,036,748	13,725,278	15,912,315	26,556,222	27,949,063
End of Year	<u>8,463,605</u>	<u>12,831,044</u>	<u>11,591,868</u>	<u>13,725,278</u>	<u>20,055,473</u>	<u>\$ 26,556,322</u>

The change in Fund Balance for the General Fund was a decrease of \$4,367,339. This decrease is largely attributable to a decline in intergovernmental revenue received from the State of Illinois (Retailers' Occupation Tax, Income Tax, and Personal Property Replacement Tax); a decrease in Interest earned on Investments as a result of the Federal Reserve's decision to lower interest rates and relatively flat Fee revenues. In addition, the County spent \$1,191,525 from the General Fund unreserved fund balance to repair and renovate the exterior limestone and certain interior areas of the Old McLean County Courthouse which houses the McLean County Museum of History. During fiscal year 2008, the average daily census in the Adult Detention Facility increased sharply over the prior year. To accommodate the increase in adult detainees, the County was forced to lease beds at Adult Detention facilities in other Counties. The total expenditures to lease beds exceeded the budgeted amount by \$701,280. This significant and unexpected expenditure further eroded the unreserved fund balance in the General Fund. As of December 31, 2008, the County's Financial Statements reflect a loss of \$564,810, which is attributable to the unreimbursed expenses for specific capital improvements that were made to restore the Law and Justice Center to full use and occupancy and comply with current building codes. The insurance carriers classified the building code mandated capital improvements as "betterments" and, therefore, not eligible for reimbursement under policy limitations. With the negotiated settlement agreement concluding all outstanding claims by the insurance carriers and the County against Ameren IP, the County's unreserved Fund Balance in the General Fund absorbed the loss of \$564,810.

General Fund Budget Highlights

The difference between the adopted General Fund budget and the year-end General Fund actual expenditures, which includes the Tort Judgment Account in the Combined Annual Financial Report as of December 31, 2008, is the increase in the General Government, Public Safety and Capital Outlay expenditures. The increases in the General Government and Public Safety expenditures are attributable to increased Contractual Services expenditures. As noted in the Capital Outlay expenditures category, at year-end, the County's actual expenditures totaled \$1,716,477, an increase of \$1,263,879 over the adopted budget of \$452,598. The increase in the Capital Outlay expenditures is attributable to capital maintenance and repair projects in fiscal year 2008.

As of December 31, 2008, the actual revenues in the General Fund totaled \$33,109,506. Actual revenues were \$1,120,741 less than the adopted budget figure of \$35,286,426. In the category of Other Taxes, actual revenues totaled \$9,145,272, which is \$1,394,422 higher than the adopted budget figure of \$7,750,850. Licenses, permits, fees and fines totaled \$5,277,800, which is \$377,460 less than the adopted budget figure of \$5,655,260. Under the category of Maintenance Contracts, actual revenues totaled \$3,114,374, which was \$110,639 less than the adopted budget figure of \$3,225,013. McLean County, like so many other local governments, experienced a decline in Sales Tax

revenues, State Income Tax revenues, Interest earned on Investments and Fee revenues this past year.

At year-end, the actual expenditures in the General Fund were 7.0% higher than the adopted budget appropriation. In the category of General Government, the actual expenditures totaled \$13,609,820, which is \$359,613 higher than the adopted budget appropriation of \$13,250,207. In the category of Public Safety, the actual expenditures totaled \$20,383,179, which is \$262,539 lower than the adopted budget appropriation of \$20,645,718. In the category of Culture and Recreation, the actual expenditures totaled \$535,799, which is \$64,254 less than the adopted budget appropriation of \$600,053. The following table shows the changes between the original adopted budget and the final actual revenues and expenditures in the General Fund as of December 31, 2008.

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2008

	General Fund			Difference
	Original Budget	Final as Amended	Actual Year-End	Original Vs. Actual
REVENUES				
General Property Taxes	\$ 9,946,634	\$ 9,946,634	\$ 9,932,017	(14,617)
Other Taxes	7,750,850	7,750,850	9,145,272	1,394,422
Licenses, Permits, Fees, and Fines	5,655,260	5,655,260	5,277,800	(377,460)
Intergovernmental	3,943,438	4,498,621	2,672,532	(1,270,906)
Charges for Services	1,938,071	2,013,071	1,852,900	(85,171)
Maintenance Contracts	3,225,013	3,225,013	3,114,374	(110,639)
Interest	1,236,250	1,236,250	1,041,318	(194,932)
Miscellaneous	6,350	960,727	73,293	66,943
Total Revenues	<u>33,701,866</u>	<u>35,286,426</u>	<u>33,109,506</u>	<u>(592,360)</u>
EXPENDITURES				
Current Operating				
General Government	12,837,498	13,250,207	13,609,820	(772,322)
Public Safety	19,858,993	20,645,718	20,383,179	(524,186)
Culture and Recreation	575,553	600,053	535,799	39,754
Capital Outlay	452,598	2,401,114	1,716,477	(1,263,879)
Debt Service	254,605	278,605	236,946	17,659
Total Expenditures	<u>33,979,247</u>	<u>37,175,697</u>	<u>36,482,221</u>	<u>(2,502,974)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(277,381)</u>	<u>(1,889,271)</u>	<u>(3,372,715)</u>	<u>(3,095,334)</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	528,381	528,381	554,210	25,829
Proceeds from Capital Lease	-	-	5,495	5,495
Proceeds from Disposition of Capital Assets	-	-	2,300	2,300
Operating Transfers Out	(125,500)	(708,862)	(791,423)	(665,923)
Extraordinary Loss	-	-	(564,810)	(564,810)
Total Other Financing Sources	<u>402,881</u>	<u>(180,481)</u>	<u>(794,228)</u>	<u>(1,197,109)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 125,500</u>	<u>\$ (2,069,752)</u>	<u>(4,166,943)</u>	<u>\$ (4,292,443)</u>
EQUITY OF EMPLOYEE BENEFIT ACCOUNT NOT BUDGETED AND NOT INCLUDED ABOVE			155,916	
FUND BALANCE				
Beginning of Year, as restated			<u>12,474,632</u>	
End of Year			<u>\$ 8,463,605</u>	

Capital Assets and Debt Administration

McLean County's total investment in capital assets, including construction in progress, for its governmental and business-type activities as of December 31, 2008, amounts to \$116,466,004, net of accumulated depreciation. The investment in capital assets includes land, buildings, machinery and equipment, system improvements, park facilities, infrastructure and construction in progress on buildings and systems. Below is a brief listing of the major capital asset events during fiscal year 2008:

A variety of infrastructure projects including County highway construction and maintenance and bridge and culvert repair and replacement were ongoing throughout the year. Infrastructure capital asset additions in 2008 amounted to \$15,863,109. Another \$350,264 of infrastructure construction in progress was added during the fiscal year.

Vehicles, highway trucks and construction equipment were added in 2008 as either new or replacement equipment at a cost of \$1,364,774.

The County has entered into agreements to lease facilities, office equipment, and computer equipment under noncancelable capital leases. As of December 31, 2008, the Statement of Net Assets included \$16,282,009 as the amount for capital leases, net after accumulated depreciation.

The Public Building Commission, a discretely presented component unit, is a political body that can be requested to build, improve, or maintain public facilities for certain governmental entities in McLean County. The Public Building Commission may issue debt to carry out the construction or improvements and the governmental entity then levies a special tax to pay for the annual capitalized lease improvements or maintenance payments. The debt of the Public Building Commission is payable from the lease payments received from the governmental entities. The lease payments are general obligations of the governmental entity and are backed by the full faith and credit of the governmental entity. McLean County has entered into four outstanding lease agreements with the Public Building Commission for construction, improvement, and/or maintenance of facilities. The following table summarizes the annual debt service requirements to maturity for all of the County's capital lease obligations payable to the Public Building Commission.

Capital Lease Obligations Payable to Public Building Commission

Year ending December 31	<u>Principal</u>	<u>Interest</u>	<u>Other</u>	<u>Total</u>
2009	1,639,854	362,470	196,340	2,198,664
2010	1,602,598	408,526	187,540	2,198,664
2011	1,554,034	453,433	191,197	2,198,664
2012	1,505,698	497,126	195,840	2,198,664
2013	1,474,781	538,033	185,850	2,198,664
2014-2018	3,376,978	1,318,002	555,389	5,250,369
2019-2022	1,130,000	111,600	475,104	1,716,704
TOTAL	12,283,943	3,689,190	1,987,260	17,960,393

Additional information on McLean County's long-term debt can be found in Note 8 of this report.

Enterprise Fund – Net Assets Analysis

The McLean County Nursing Home is the County's only enterprise fund. The following table reflects the Proprietary Fund Statement of Net Assets for the fiscal year ending December 31, 2008.

Proprietary Fund - McLean County Nursing Home
Business-Type Activities - Enterprise Fund
Statement of Net Assets

	As of December 31, 2008	As of December 31, 2007	Net Change 2007 to 2008
ASSETS			
CURRENT ASSETS			
Cash and Deposits	\$ 7,485,566	\$ 6,905,689	\$ 579,877
Receivables:			
State of Illinois	843,983	969,171	(125,188)
Accounts	31,387	90,563	(59,176)
Other	143,387	125,446	17,941
Due from Other Funds	514,850	3,780	511,070
Inventories	47,940	58,519	(10,579)
Other Assets	23,736	21,494	2,242
Total Current Assets	<u>9,090,849</u>	<u>8,174,662</u>	<u>\$ 916,187</u>
NONCURRENT ASSETS			
Capital assets	5,042,922	5,195,990	(153,068)
Less Accumulated Depreciation	<u>(3,539,605)</u>	<u>(4,001,207)</u>	<u>461,602</u>
Total Noncurrent Assets	<u>1,503,317</u>	<u>1,194,783</u>	<u>308,534</u>
Total Assets	<u>10,594,166</u>	<u>9,369,445</u>	<u>1,224,721</u>
LIABILITIES AND NET ASSETS			
CURRENT LIABILITIES			
Accounts Payable	144,098	83,662	60,436
Capital lease obligation	2,126	-	2,126
Deferred revenue	400,977	-	400,977
Accrued compensated absences	18,405	18,518	(113)
Due to Individuals and Other Governmental Entities	23,891	26,517	(2,626)
Due to State of Illinois	452,960	157,303	295,657
Due to Other Funds	256,885	305,765	(48,880)
Due to Fiduciary Funds	<u>187,050</u>	<u>160,223</u>	<u>26,827</u>
Total Current Liabilities	<u>1,486,392</u>	<u>751,988</u>	<u>734,404</u>
NONCURRENT LIABILITIES			
Accrued Compensated Absences	165,641	167,300	(1,659)
Capital lease obligation	7,480	-	7,480
Other Postemployment Benefits	<u>58,763</u>	<u>-</u>	<u>58,763</u>
Total Noncurrent Liabilities	<u>231,884</u>	<u>167,300</u>	<u>64,584</u>
Total Liabilities	<u>1,718,276</u>	<u>919,288</u>	<u>798,988</u>
NET ASSETS			
Invested in Capital Assets	1,493,711	1,194,783	298,928
Unrestricted	<u>7,382,180</u>	<u>7,255,374</u>	<u>126,806</u>
TOTAL NET ASSETS	<u>8,875,891</u>	<u>\$ 8,450,157</u>	<u>\$ 425,734</u>

As of December 31, 2008, the County's enterprise fund reported total net assets of \$8,875,891. At year-end, the total net assets of the County's enterprise fund increased \$425,734 over the prior year. Of this total, \$1,493,711 is accounted for by investment in capital assets, net of related debt. The balance of \$7,382,180 is unrestricted and available for spending by the Nursing Home in accordance with the needs of the County. The unrestricted balance increased \$126,806 over the prior year.

The following table presents the Statement of Revenues, Expenditures, and Changes in Net Assets for the County's proprietary fund.

**Proprietary Fund - Enterprise Fund - McLean County Nursing Home
Statement of Revenues, Expenditures, and Changes in Net Assets**

	Year Ended December 31, 2008	Year Ended December 31, 2007	Net Change 2007 to 2008
OPERATING REVENUES			
Charges for Services	\$ 8,669,958	\$ 9,069,943	\$ (399,985)
Miscellaneous	<u>57,383</u>	<u>61,846</u>	<u>(4,463)</u>
Total Operating Revenues	<u>8,727,341</u>	<u>9,131,789</u>	<u>(404,448)</u>
OPERATING EXPENSES			
Personal Services	4,994,830	4,691,092	303,738
Contractual Services	2,965,603	2,892,817	72,786
Supplies	386,461	362,152	24,309
Food	353,177	336,237	16,940
Utilities	298,818	281,644	17,174
Repairs and Maintenance	1,395	3,710	(2,315)
Depreciation	<u>165,865</u>	<u>161,811</u>	<u>4,054</u>
Total Operating Expenses	<u>9,166,149</u>	<u>8,729,463</u>	<u>436,686</u>
Operating Income/(Loss)	(438,808)	402,326	(841,134)
NONOPERATING REVENUES (EXPENSES)			
Interest	219,395	274,153	(54,758)
Loss on Asset Disposal	<u>(15,219)</u>	<u>-</u>	<u>(15,219)</u>
Income before Operating Transfers	(234,632)	676,479	(911,111)
OPERATING TRANSFERS IN	<u>660,366</u>	<u>711,466</u>	<u>(51,100)</u>
NET INCOME	425,734	1,387,945	(962,211)
NET ASSETS			
Beginning of Year	<u>8,450,157</u>	<u>7,062,212</u>	<u>1,387,945</u>
End of Year	<u>8,875,891</u>	<u>8,450,157</u>	<u>\$ 425,734</u>

Charges for services provided by the County Nursing Home totaled \$8,669,958 and accounted for 99% of the total operating revenues. Charges for services revenue decreased \$399,985 from the prior year. This decrease is largely attributable to the lower average monthly census. The total operating expenses were 105% of the total operating revenues for fiscal year 2008. For fiscal year 2008, the total operating expenses were \$9,181,368. After crediting back interest earnings and the operating transfers, the Nursing Home ended fiscal year 2008 with net income of \$425,734. The end of the year retained earnings (or fund balance) increased from \$8,450,157 as of December 31, 2007, to \$8,875,891 as of December 31, 2008.

Of the total spent to operate the Nursing Home, 54% was spent on personal services, 32% was spent on contractual services, 8% was spent on food and supplies, 3% was spent on utilities and repairs and maintenance, and 2% was accounted for by annual depreciation on capital assets and loss on asset disposal.

ECONOMIC FACTORS

In the midst of a national economic slowdown in the housing market, McLean County's economy grew at a slower pace than in prior years. Following the national economic slowdown in real estate development, there were no new residential subdivisions started in Bloomington – Normal, McLean County during the past year. On the east side of Bloomington – Normal, new residential construction continued in previously approved subdivisions. Despite the slowdown in new residential subdivisions, McLean County experienced significant growth in the County's equalized assessed valuation. For property tax year 2007, the County's equalized assessed valuation totaled \$3,568,879,303. For property tax year 2008, the County's equalized assessed valuation totaled \$3,782,637,730, an increase of \$213,758,427 or 5.99% higher than the prior year. Of this total, new construction added \$102 million to the County's equalized assessed value. In eastern McLean County, the completion of the Twin Groves Wind Farm project added over \$50 million in equalized assessed value. In Bloomington and Normal, \$54 million in new construction value was added during the past year.

New commercial, retail, and recreational developments have been approved for both downtown Bloomington and Normal. In downtown Normal, construction of new office and first floor retail space continues. The redevelopment plan for downtown Normal includes a Multi-Modal Transportation Center. The Transportation Center will bring together the services of: Amtrak trains, interstate and regional buses, airport shuttles, the local Bloomington-Normal Public Transit System buses, taxis, and bicycles. The building will also include a 280 car parking garage to accommodate vehicular parking needs throughout Uptown Normal. The Town plans to seek federal economic stimulus funding in order to begin this project in 2009. A new 229 room Marriott Hotel and a 23,000 square foot Conference Center, which will be owned by the Town of Normal, anchors the

revitalized Uptown area. A 500 space parking deck is being constructed next to the hotel and conference center. Now under construction, the Marriott Hotel and Conference Center are expected to open in mid 2009. The Children's Discovery Museum, which is operated by the Normal Parks and Recreation Department, attracts over 150,000 visitors per year. One Main Development has begun construction on Uptown One, a 129,000 square foot mixed use building, which is one of three new private development projects to be constructed near the center of the downtown. A new retail shopping center including a Schnuck's grocery store, retail shops, several restaurants and a multi-screen movie complex has been constructed on Raab Road near Interstate 55. The Town of Normal has approved a new residential subdivision north of the intersection of Fort Jesse Road and Airport Road. Near the Grove Elementary School and Normal Community High School, northeast Normal continues to be an attractive location for new residential subdivisions. Heartland Community College is building a new Student Center and an indoor Athletic Facility on their campus on west Raab Road. The Town of Normal and Heartland Community College have approved a joint agreement to construct a minor league baseball stadium that will be used by the College and by a non-affiliated minor league baseball team.

In Bloomington, the 7,000 seat downtown coliseum and adjacent parking deck anchor development in the downtown. The U.S. Cellular Coliseum is the home of the Bloomington Extreme, an indoor arena football league team, and the Bloomington Prairie Thunder, a Class A minor league hockey team. In addition, the Coliseum offers a new entertainment venue for the community with variety shows, concerts, and other special events. The Bloomington Center for the Performing Arts anchors the north end of downtown Bloomington. The Center for the Performing Arts offers another entertainment venue for live performances by musical groups, the Bloomington-Normal Symphony Orchestra and other performers. In addition, the Center for the Performing Arts provides rehearsal and studio space for musicians and dance companies in Bloomington-Normal. The development of the cultural district on the north end of downtown Bloomington includes the addition of an outdoor performance stage area which will open in the summer of 2009.

Bloomington continues to attract residential development to the downtown area. Several properties are currently being converted into residential space. Bloomington's east side continues to attract residential and commercial development. On Towanda-Barnes Road north of G E Road, a new commercial subdivision has been approved for development. Bloomington's growth on the east side expanded with the annexation of property along Ireland Grove Road east of Towanda Barnes Road for The Grove residential subdivision. A new Holiday Inn Hotel and Conference Center opened on Route 9 east across the street from the main entrance to the Central Illinois Regional Airport. The Bloomington-Normal Airport Authority has approved plans for a new Hilton Garden Inn Hotel to be built on airport property near the west entrance to the airport. Along Ireland Grove Road west of Towanda-Barnes Road, new commercial and retail development is planned. The west side of Towanda-

Barnes Road south of Oakland Avenue and north of Ireland Grove Road continues to attract commercial development. With the completion and licensing of a new sanitary system treatment plant south of Bloomington, it is expected that residential and commercial development along and east of Towanda Barnes will continue in the near future.

Illinois State University approved plans to build a new 170,000 square foot Student Fitness and Kinesiology Recreation Center on north Main Street. Construction began in the fall of 2008 and is expected to be completed by the fall of 2010.

To provide for projected future enrollment growth, the Unit 5 School District approved plans to construct two new elementary schools and a new junior high school near the intersection of Towanda-Barnes Road and U.S. 150. Construction of the new school buildings is expected to begin in the spring of 2009.

Mitsubishi Motors Manufacturing continues to operate the Normal manufacturing plant at reduced capacity. Even with a reduction in manufacturing jobs and an increase in the County's unemployment rate, McLean County continues to report one of the lowest unemployment rates in the State.

The County Board approved a Special Use permit for the construction of 240 wind turbines with the capacity to generate 400 megawatts of electricity in eastern McLean County near Arrowsmith. The final construction phase of this Wind Farm was completed in 2008. Horizon Wind Energy has recently announced plans to expand this Wind Farm by constructing an additional 260 wind turbines over a two-year period beginning in 2009.

A second Wind Farm is planned northeast of Normal along the Interstate 74 corridor near Carlock. The County Board has approved a Special Use Permit for the construction of 100 wind turbines. Construction is expected to begin this year.

The City of Chenoa has announced plans for a new warehouse/assembly facility to be built near the interchange of Interstate 55 and U.S. Highway 24. McLean County continues to work with the Economic Development Council of Bloomington-Normal McLean County to look for opportunities to attract new business investment and retain existing businesses within the community.

The impact of the national economic slowdown will be felt by County government as State intergovernmental revenues decrease or, at best, remain flat. In the coming fiscal year, County government will need to balance the request for more spending against a likely reduction in intergovernmental revenues, fee revenues and interest earned on investments. Therefore, the County's governmental funds must continue to hold the line on spending, in order to maintain existing

programs and services while facing increasing personnel costs and employee health insurance costs.

Requests for Information

This financial report is designed to provide a general overview of McLean County's financial condition. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the County Administrator, P.O. Box 2400, Bloomington, Illinois 61702-2400.

McLEAN COUNTY, ILLINOIS

STATEMENT OF NET ASSETS

December 31, 2008

ASSETS	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Emergency Telephone System Board	Public Building Commission
CURRENT ASSETS					
Cash and investments	\$ 19,780,428	\$ 7,485,566	\$ 27,265,994	\$ 1,427,016	\$ 5,330,817
Receivables:					
State of Illinois	4,700,095	843,983	5,544,078	147,512	-
General property taxes	30,416,746	-	30,416,746	-	-
Accounts	105,024	31,387	136,411	77,076	-
Insurance recoveries	58,820	-	58,820	-	-
Other	418,574	143,387	561,961	5,741	-
Due from component unit	711,900	-	711,900	-	-
Due from primary government	-	-	-	-	3,573,712
Due from other governments	-	-	-	-	920,518
Internal balances	(257,965)	257,965	-	-	-
Inventories	436,702	47,940	484,642	-	-
Capital leases receivable from primary government	-	-	-	-	1,643,771
Capital leases receivable	-	-	-	-	375,000
Other assets	60,905	23,737	84,642	-	-
Total current assets	56,431,229	8,833,965	65,265,194	1,657,345	11,843,818
NONCURRENT ASSETS					
Capital leases receivable from primary government	-	-	-	-	11,952,013
Capital leases receivable	-	-	-	-	6,927,500
Long-term receivable	175,000	-	175,000	-	233,882
Capital assets:					
Not being depreciated	3,097,076	15,000	3,112,076	-	-
Net of accumulated depreciation	111,865,610	1,488,317	113,353,927	363,737	-
Total capital assets	114,962,686	1,503,317	116,466,003	363,737	-
Total noncurrent assets	115,137,686	1,503,317	116,641,003	363,737	19,113,395
TOTAL ASSETS	171,568,915	10,337,282	181,906,197	2,021,082	30,957,213

LIABILITIES AND NET ASSETS	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Emergency Telephone System Board	Public Building Commission
CURRENT LIABILITIES					
Accounts payable	\$ 1,560,007	\$ 144,098	\$ 1,704,105	\$ 42,858	\$ 871,104
Due to primary government	-	-	-	15,468	-
Unearned revenue - property taxes	30,416,746	-	30,416,746	-	-
Unearned revenue - other	271,606	400,977	672,583	-	35,000
Due to individuals and other governmental entities	270,438	23,891	294,329	-	294,969
Due to State of Illinois	765,151	452,960	1,218,111	-	-
Due to others	1,101,001	187,050	1,288,051	1,589	-
Accrued interest payable	91,622	-	91,622	-	952,495
Accrued compensated absences	131,682	18,405	150,087	35	-
Claims payable	1,164,826	-	1,164,826	-	-
Capital lease obligations	61,221	2,126	63,347	-	-
Capital lease obligations - component unit	1,639,854	-	1,639,854	-	-
General revenue bonds and general obligation lease receipts	-	-	-	-	1,983,771
Total current liabilities	<u>37,474,154</u>	<u>1,229,507</u>	<u>38,703,661</u>	<u>59,950</u>	<u>4,137,339</u>
NONCURRENT LIABILITIES					
Unearned revenue	-	-	-	-	140,000
Accrued compensated absences	1,185,140	165,641	1,350,781	318	-
Capital lease obligations	69,660	7,480	77,140	-	-
Capital lease obligations - component unit	10,644,089	-	10,644,089	-	-
Other postemployment benefits	529,667	58,763	588,430	-	-
General revenue bonds and general obligation lease receipts	-	-	-	-	18,686,193
Total noncurrent liabilities	<u>12,428,556</u>	<u>231,884</u>	<u>12,660,440</u>	<u>318</u>	<u>18,826,193</u>
TOTAL LIABILITIES	<u>49,902,710</u>	<u>1,461,391</u>	<u>51,364,101</u>	<u>60,268</u>	<u>22,963,532</u>
NET ASSETS					
Invested in capital assets, net of related debt	102,547,862	1,493,711	104,041,573	363,737	-
Restricted	10,728,231	-	10,728,231	-	-
Unrestricted	<u>8,390,112</u>	<u>7,382,180</u>	<u>15,772,292</u>	<u>1,597,077</u>	<u>7,993,681</u>
TOTAL NET ASSETS	<u>\$ 121,666,205</u>	<u>\$ 8,875,891</u>	<u>\$ 130,542,096</u>	<u>\$ 1,960,814</u>	<u>\$ 7,993,681</u>

The notes to the financial statements are an integral part of this statement.

McLEAN COUNTY, ILLINOIS
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2008

	<u>Program Revenues</u>		
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>
PRIMARY GOVERNMENT			
Governmental activities:			
General government	\$ 18,677,830	\$ 6,801,743	\$ 1,996,308
Public safety	30,273,281	7,353,512	3,966,601
Highways and streets	14,077,834	3,025,310	-
Health and welfare	9,294,601	1,187,859	2,512,275
Culture and recreation	887,086	334,749	495
Interest expense	331,583	-	-
Total governmental activities	73,542,215	18,703,173	8,475,679
Business-type activities:			
Health and welfare	9,181,368	8,669,958	-
TOTAL PRIMARY GOVERNMENT	<u>\$ 82,723,583</u>	<u>\$ 27,373,131</u>	<u>\$ 8,475,679</u>
COMPONENT UNITS			
Emergency Telephone System Board	\$ 1,812,103	\$ 2,177,429	\$ -
Public Building Commission	7,223,625	6,036,279	-
TOTAL COMPONENT UNITS	<u>\$ 9,035,728</u>	<u>\$ 8,213,708</u>	<u>\$ -</u>
GENERAL REVENUES			
General property tax			
Motor fuel tax			
Retailers occupation tax			
State income tax			
Personal property replacement tax			
Unrestricted interest earnings			
Miscellaneous			
Intergovernmental			
Gain on sale of asset			
EXTRAORDINARY LOSS			
TRANSFERS			
Total general revenues, extraordinary loss, and transfers			
Change in net assets			
NET ASSETS			
Beginning of year			
End of year			

Net (Expenses) Revenues and Changes in Net Assets

<u>Capital Grants</u>	<u>Primary Government</u>			<u>Component Units</u>	
	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>	<u>Emergency Telephone System Board</u>	<u>Public Building Commission</u>
\$ -	\$ (9,879,779)	\$ -	\$ (9,879,779)	\$ -	\$ -
-	(18,953,168)	-	(18,953,168)	-	-
2,016,319	(9,036,205)	-	(9,036,205)	-	-
-	(5,594,467)	-	(5,594,467)	-	-
-	(551,842)	-	(551,842)	-	-
-	(331,583)	-	(331,583)	-	-
2,016,319	(44,347,044)	-	(44,347,044)	-	-
-	-	(511,410)	(511,410)	-	-
<u>\$ 2,016,319</u>	<u>(44,347,044)</u>	<u>(511,410)</u>	<u>(44,858,454)</u>	-	-
\$ -	-	-	-	365,326	-
-	-	-	-	-	(1,187,346)
<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>365,326</u>	<u>(1,187,346)</u>
29,229,012	-	-	29,229,012	-	-
4,782,750	-	-	4,782,750	-	-
5,699,437	-	-	5,699,437	-	-
1,876,488	-	-	1,876,488	-	-
1,662,199	-	-	1,662,199	-	-
1,199,399	219,395	-	1,418,794	22,721	200,334
301,550	57,383	-	358,933	-	-
1,134,079	-	-	1,134,079	-	-
-	-	-	-	-	-
(564,810)	-	-	(564,810)	-	-
(660,366)	660,366	-	-	-	-
44,659,738	937,144	-	45,596,882	22,721	200,334
312,694	425,734	-	738,428	388,047	(987,012)
<u>121,353,511</u>	<u>8,450,157</u>	-	<u>129,803,668</u>	<u>1,572,767</u>	<u>8,980,693</u>
<u>\$ 121,666,205</u>	<u>\$ 8,875,891</u>	-	<u>\$ 130,542,096</u>	<u>\$ 1,960,814</u>	<u>\$ 7,993,681</u>

The notes to the financial statements are an integral part of this statement.

McLEAN COUNTY, ILLINOIS

BALANCE SHEET

GOVERNMENTAL FUNDS

December 31, 2008

ASSETS	<u>General</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Cash and investments	\$ 6,979,147	\$ 12,801,281	\$ 19,780,428
Receivables:			
State of Illinois	3,282,628	1,417,467	4,700,095
General property taxes	10,766,424	19,650,322	30,416,746
Accounts	63,822	216,202	280,024
Insurance recoveries	58,820	-	58,820
Other	154,690	263,884	418,574
Due from other funds	1,133,768	335,765	1,469,533
Due from component units	711,900	-	711,900
Inventories	75,370	361,332	436,702
Other assets	60,909	-	60,909
TOTAL ASSETS	<u>\$ 23,287,478</u>	<u>\$ 35,046,253</u>	<u>\$ 58,333,731</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 802,511	\$ 757,500	\$ 1,560,011
Deferred revenue - property taxes	10,766,424	19,650,322	30,416,746
Deferred revenue - other	598,911	673,676	1,272,587
Due to individuals and other governmental entities	247,653	22,785	270,438
Due to State of Illinois	40,217	724,934	765,151
Due to other funds	515,281	1,212,217	1,727,498
Due to fiduciary funds	688,050	412,951	1,101,001
Claims payable	1,164,826	-	1,164,826
Total liabilities	<u>14,823,873</u>	<u>23,454,385</u>	<u>38,278,258</u>
FUND BALANCES			
Reserved for inventories	75,370	361,332	436,702
Unrestricted - undesignated reported in:			
General Fund	8,388,235	-	8,388,235
Special Revenue Funds	-	11,230,536	11,230,536
Total fund balances	<u>8,463,605</u>	<u>11,591,868</u>	<u>20,055,473</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 23,287,478</u>	<u>\$ 35,046,253</u>	<u>\$ 58,333,731</u>

The notes to the financial statements are an integral part of this statement.

McLEAN COUNTY, ILLINOIS

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET ASSETS

December 31, 2008

Total fund balances - governmental funds		\$ 20,055,473
Amounts reported for governmental activities in the statement of net assets are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of the assets and related accumulated depreciation is:		
Cost of capital assets	\$ 154,031,569	
Accumulated depreciation	<u>39,068,883</u>	114,962,686
Long-term receivables not recognized as current resources but are considered unearned revenue until available in the governmental fund statements.		1,000,981
Interest on long-term debt is not recognized in the governmental funds until paid but is recognized as incurred in the statement of net assets.		(91,622)
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. Long-term liabilities at December 31, 2008 consist of:		
Capital lease obligations	130,881	
Capital lease obligations - component unit	12,283,943	
Accrued compensated absences	1,316,822	
Other Postemployment Benefits	<u>529,667</u>	<u>(14,261,313)</u>
TOTAL NET ASSETS - GOVERNMENTAL ACTIVITIES		<u>\$ 121,666,205</u>

The notes to the financial statements are an integral part of this statement.

McLEAN COUNTY, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

For the Year Ended December 31, 2008

	<u>General</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES			
General property taxes	\$ 9,932,017	\$ 19,296,995	\$ 29,229,012
Other taxes	9,145,272	92,852	9,238,124
Licenses, permits, fees, and fines	5,277,800	2,387,085	7,664,885
Intergovernmental	2,672,532	10,169,650	12,842,182
Charges for services	5,912,960	3,259,294	9,172,254
Maintenance contracts	3,114,374	-	3,114,374
Interest	1,049,320	150,079	1,199,399
Miscellaneous	73,318	209,692	283,010
Total revenues	<u>37,177,593</u>	<u>35,565,647</u>	<u>72,743,240</u>
EXPENDITURES			
Current:			
General government	17,882,857	7,555,371	25,438,228
Public safety	20,383,179	4,757,735	25,140,914
Highways and streets	-	8,159,864	8,159,864
Health and welfare	-	7,193,726	7,193,726
Culture and recreation	535,799	567,096	1,102,895
Capital outlay:			
Highways, bridges, and streets	-	5,746,319	5,746,319
Other	1,716,477	1,173,575	2,890,052
Debt service	236,946	2,134,718	2,371,664
Total expenditures	<u>40,755,258</u>	<u>37,288,404</u>	<u>78,043,662</u>
Excess (deficiency) of revenues over expenditures	<u>(3,577,665)</u>	<u>(1,722,757)</u>	<u>(5,300,422)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	558,764	799,900	1,358,664
Proceeds from capital lease	5,495	17,054	22,549
Proceeds from disposition of capital assets	2,300	-	2,300
Transfers out	(791,423)	(1,227,607)	(2,019,030)
Extraordinary item - loss on fire	(564,810)	-	(564,810)
Total other financing sources (uses)	<u>(789,674)</u>	<u>(410,653)</u>	<u>(1,200,327)</u>
Net change in fund balances	(4,367,339)	(2,133,410)	(6,500,749)
FUND BALANCES			
Beginning of year	<u>12,830,944</u>	<u>13,725,278</u>	<u>26,556,222</u>
End of year	<u>\$ 8,463,605</u>	<u>\$ 11,591,868</u>	<u>\$ 20,055,473</u>

The notes to the financial statements are an integral part of this statement.

McLEAN COUNTY, ILLINOIS
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT
OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
WITH THE STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2008

Total net change in fund balances - governmental funds		\$ (6,500,749)
Amounts reported for governmental activities in the statement of activities are different because:		
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. Below are the depreciation expense and capital outlays for the year:		
Capital outlay/equipment-other	\$ 3,345,806	
Capital outlay-highways, streets, and bridges	5,307,894	
Capital outlay - payroll/contractual services	133,890	
Depreciation expense	<u>(4,287,783)</u>	4,499,807
Additional capital assets acquired by capital contributions:		
Infrastructure built by State	2,016,319	
Showbus Vans, provided by the State	281,933	
Remodeling to Law & Justice Center, provided by PBC	524,544	
Remodeling to Government Center, provided by PBC	<u>44,225</u>	2,867,021
Miscellaneous grant revenues, schooling reimbursements from the State, and salary reimbursements from the State		677,310
Repayment on long-term receivable is recognized in the governmental funds in the current year. Revenue related to the long-term receivable was recognized in the Statement of Activities at the inception of the agreement in a prior year and thereby the revenue recognized in the governmental funds is reversed.		(35,000)
Capital lease proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. Repayments of capital lease principal are expenditures in the governmental funds, but the repayments reduce long-term debt in the statement of net assets.		
Debt issued or incurred:		
Proceeds from capital lease	(22,549)	
Principal reductions:		
Capital lease repayments	156,392	
Capital lease repayments - component unit	<u>1,693,259</u>	1,827,102
Some accrued compensated absences reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		(54,555)
Some other postemployment benefits reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		(529,667)
Interest expense on long-term debt is not recognized in the governmental funds until paid but is recognized as incurred in the statement of activities.		11,327
Commodities inventory is not a financial resource in governmental funds. Commodities used are reported as expenses and commodities donated are reported as revenues in the Statement of Activities.		
Commodities used	1,134,079	
Commodities donated	<u>(1,134,079)</u>	-
Intragovernmental activities charges for services are eliminated in the Statement of Activities		
Revenues	(2,306,569)	
Expenses	<u>2,306,569</u>	-
Proceeds from disposition of capital assets provides current financial resources to governmental funds while loss on disposition of capital assets is recognized in the statement of activities.		
Proceeds on disposition of capital assets	(1,000)	
Gain (loss) on disposition of capital assets	<u>(2,448,902)</u>	<u>(2,449,902)</u>
CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES		\$ 312,694

The notes to the financial statements are an integral part of this statement.

McLEAN COUNTY, ILLINOIS
STATEMENT OF NET ASSETS
PROPRIETARY FUND - BUSINESS-TYPE ACTIVITIES
ENTERPRISE FUND - NURSING HOME

December 31, 2008

ASSETS

CURRENT ASSETS

Cash and deposits	\$ 7,485,566
Receivables:	
State of Illinois	843,983
Accounts	31,387
Other	143,387
Due from other funds	514,850
Inventories	47,940
Other assets	23,736
Total current assets	<u>9,090,849</u>

NONCURRENT ASSETS

Capital assets	5,042,922
Less accumulated depreciation	<u>(3,539,605)</u>
Total noncurrent assets	<u>1,503,317</u>

TOTAL ASSETS

10,594,166

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts payable	144,098
Capital lease obligation	2,126
Unearned revenue	400,977
Accrued compensated absences	18,405
Due to individuals and other governmental entities	23,891
Due to State of Illinois	452,960
Due to other funds	256,885
Due to fiduciary funds	187,050
Total current liabilities	<u>1,486,392</u>

NONCURRENT LIABILITIES

Accrued compensated absences	165,641
Capital lease obligation	7,480
Other postemployment benefits	58,763
Total noncurrent liabilities	<u>231,884</u>

TOTAL LIABILITIES

1,718,276

NET ASSETS

Invested in capital assets	1,493,711
Unrestricted	<u>7,382,180</u>

TOTAL NET ASSETS

\$ 8,875,891

The notes to the financial statements are an integral part of this statement.

McLEAN COUNTY, ILLINOIS

STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET ASSETS

PROPRIETARY FUND - BUSINESS-TYPE ACTIVITIES
ENTERPRISE FUND - NURSING HOME

Year Ended December 31, 2008

OPERATING REVENUES

Charges for services	\$ 8,669,958
Miscellaneous	<u>57,383</u>
Total operating revenues	<u>8,727,341</u>

OPERATING EXPENSES

Personal services	4,994,830
Contractual services	2,965,603
Supplies	386,461
Food	353,177
Utilities	298,818
Repairs and maintenance	1,395
Depreciation	<u>165,865</u>
Total operating expenses	<u>9,166,149</u>
Operating gain (loss)	(438,808)

NONOPERATING REVENUES (EXPENSES)

Interest	219,395
Loss on asset disposal	<u>(15,219)</u>
Income before operating transfers	(234,632)

TRANSFERS IN

660,366

Changes in net assets

425,734

NET ASSETS

Beginning of year	<u>8,450,157</u>
End of year	<u>\$ 8,875,891</u>

The notes to the financial statements are an integral part of this statement.

McLEAN COUNTY, ILLINOIS
STATEMENT OF CASH FLOWS

PROPRIETARY FUND - BUSINESS-TYPE ACTIVITIES
ENTERPRISE FUND - NURSING HOME

Year Ended December 31, 2008

CASH FLOWS FROM OPERATING ACTIVITIES	\$ 7,567,278
Cash received from public aid and Medicare	1,667,838
Cash received from residents	(4,937,839)
Cash paid to employees and related benefits	(3,640,196)
Cash paid for goods and services	57,383
Other miscellaneous	<u>714,464</u>
Net cash provided by operating activities	
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	660,366
Transfer from other funds	(533,123)
Payment on interfund accounts	<u>127,243</u>
Net cash used for noncapital financing activities	
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition of property, plant, and equipment	(480,862)
Proceeds from the sale of property, plant, and equipment	850
Net cash used for capital asset acquisition	<u>(480,012)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	<u>218,182</u>
Interest received on cash and deposits	
NET INCREASE IN CASH AND CASH EQUIVALENTS	579,877
CASH AND CASH EQUIVALENTS	<u>6,905,689</u>
Beginning of year	
End of year	<u>\$ 7,485,566</u>
RECONCILIATION OF OPERATING GAIN TO NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ (438,808)
Operating loss	
Adjustments to reconcile operating gain (loss) to net cash provided by operating activities:	
Depreciation	165,865
Change in operating assets and liabilities:	
Receivables	166,423
Inventory	10,579
Other assets	(2,242)
Unearned revenue	400,977
Accounts payable and other liabilities	<u>411,670</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$ 714,464</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	\$ 9,606
Capital lease obligation for acquisition of capital assets	

The notes to the financial statements are an integral part of this statement.

McLEAN COUNTY, ILLINOIS

STATEMENT OF FIDUCIARY NET ASSETS

FIDUCIARY FUNDS

December 31, 2008

	Private- purpose <u>Trust</u>	<u>Agency</u>
ASSETS		
Cash and investments	\$ 790,614	\$ 2,956,227
Accounts receivable	294,113	-
Accrued interest receivable	-	15,014
Receivables - other	-	22,034
Due from component units	-	1,589
Due from others	<u>2,497</u>	<u>1,285,554</u>
 TOTAL ASSETS	 1,087,224	 4,280,418
 LIABILITIES		
Due to individuals and other governmental entities	<u>269,326</u>	<u>4,280,418</u>
 NET ASSETS		
Assets held in trust for others	<u>\$ 817,898</u>	<u>\$ -</u>

The notes to the financial statements are an integral part of this statement.

McLEAN COUNTY, ILLINOIS

STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS

FIDUCIARY FUND - PRIVATE-PURPOSES TRUST FUND

For the Year Ended December 31, 2008

ADDITIONS

Interest	\$ 43,470
Other:	
Contributions	1,039
Miscellaneous	<u>5,128</u>
Total additions	<u>49,637</u>

DEDUCTIONS

Current:	
General government	48
Health and welfare	<u>6,742</u>
Total deductions	<u>6,790</u>

CHANGE IN NET ASSETS

42,847

NET ASSETS

Beginning of year	<u>775,051</u>
End of year	<u>\$ 817,898</u>

The notes to the financial statements are an integral part of this statement.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2008

NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

McLean County, Illinois (County) is a governmental entity located in Central Illinois. Revenues are substantially generated as a result of taxes assessed and allocated to McLean County (examples would be property taxes, sales taxes, income taxes, and motor fuel taxes) and charges for services performed for constituents of the County and others. McLean County revenues are therefore primarily dependent on the economy within its territorial boundaries and nearby surrounding area. Taxable industry within the area is primarily insurance, manufacturing, retail, and agricultural. Additionally, there are several large non-profit employers such as universities, colleges, hospitals, and other state and local governments.

The accounting policies of McLean County conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant accounting policies.

(a) Financial Reporting Entity

For financial reporting purposes, in accordance with the *Codification of Governmental Accounting and Financial Reporting Standards*, Section 2100, McLean County, Illinois, is a primary government in that it is a county with a separately elected governing body - one that is elected by the citizens in a general, popular election and is fiscally independent of other units of government.

The County has developed criteria to determine whether other entities are component units of the County. Component units are legally separate organizations for which the elected officials of McLean County are financially accountable. McLean County would be considered financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will (significantly influence the programs, projects, activities, or level of services performed or provided by the organization) on the organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on McLean County (i.e., entitled to or can access the organization's resources, is legally obligated or has otherwise assumed the obligation to finance deficits of, or provide financial support to the organization, or is obligated in some manner for the debt of the organization). If an organization is fiscally dependent on McLean County, the County is considered financially accountable regardless of whether the organization has (1) a separately elected governing board, (2) a governing board appointed by a higher level of government, or (3) a jointly appointed board.

Each discretely presented component unit is reported in a separate column in the government-wide financial statements (see next page for description) to emphasize that it is legally separate from the government.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2008

NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(a) Financial Reporting Entity (Continued)

Based on the foregoing criteria, the following two organizations are considered to be discretely presented component units of McLean County:

Emergency Telephone System Board (ETSB) - The McLean County Board Chairman with the advice and consent of the McLean County Board appoints 9 board members to the Emergency Telephone System Board. The members of the Emergency Telephone System Board are then responsible for planning the 911 emergency system, receiving monies imposed under an established surcharge, authorizing disbursements, and hiring all staff. The geographic area served by the Emergency Telephone System Board is the same as McLean County. The treasurer of McLean County maintains the funds and invests or disburses them at the direction of the Emergency Telephone System Board.

Public Building Commission (PBC) - The Public Building Commission is governed by a nine member board of which the County Board appoints the majority of the Public Building Commission's Board. The Public Building Commission enters into lease agreements with local governmental units and issues related debt obligations to acquire, construct, improve, and/or maintain properties on behalf of the same governmental entities. The Public Building Commission currently has debt outstanding and related lease agreements with McLean County and the City of Bloomington, Illinois. The debt is an obligation of the Public Building Commission but is payable solely from the lease payments of the related governmental entities. The rental due under the lease agreement is a general obligation and backed by the full faith and credit of the respective governmental entities with which the Public Building Commission has leases. Therefore, there is a financial benefit/burden relationship.

Transactions between McLean County and the Public Building Commission, as a discretely presented component unit, are accounted for in the same manner as any other state and local government and, therefore, have been treated as interfund services provided and used.

The Public Building Commission's fiscal year end is September 30.

Significant accounting policies of the Emergency Telephone System Board and Public Building Commission are the same as those of McLean County.

Separate financial statements for the Emergency Telephone System Board are not issued.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2008

NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(a) Financial Reporting Entity (Continued)

Complete financial statements of the Public Building Commission can be obtained from the County Administrator's office at McLean County at the following address:

Administrative offices:

Public Building Commission
c/o County Administrator
McLean County, Illinois
115 E. Washington St., Room 401
P.O. Box 2400
Bloomington, IL 61702-2400

The County Board Chairman and County Board make appointments of the governing boards of a number of fire protection, drainage, public water, and sanitary districts. Even though the County Board may appoint a majority of the members of the respective districts, the members do not serve at the discretion of the County Board, that is, they can be removed only for cause. There are no indications that the County Board can impose its will over these districts and therefore no financial accountability. These units are not considered component units of McLean County, Illinois.

The Regional Office of Education, serving McLean, DeWitt, and Livingston Counties, is excluded from the financial reporting entity, as this agency is deemed to be accountable to the State of Illinois.

(b) Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from its legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function, or segment, are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2008

NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(b) Government-wide and Fund Financial Statements (Continued)

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. The major individual governmental fund and the major enterprise fund are reported as separate columns in the fund financial statements.

(c) Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements, other than agency funds, which have no measurement focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied for budgetary purposes. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within approximately 90 days of the end of the current fiscal period, except for property taxes, which must be collected within 60 days to be considered available. Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures and expenditures related to compensated absences are recorded only when payment is due.

Deferred revenues arise when assets are recognized before revenue recognition criteria have been satisfied. Property taxes for which there is an enforceable legal claim as of December 31, 2008, but which were levied to finance fiscal year 2009 operations, have been recorded as deferred revenue in governmental financial statements and as unearned revenue in the government-wide statements. In government fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue. Unearned revenues include grant awards received but unearned by either the passage of a specified time or the fulfillment of expenditure provisions and fee revenue collected before it has been earned.

The County reports the following major governmental fund:

General Fund - The General Fund is the general operating fund of the County. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. This fund pays the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2008

NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(c) Measurement Focus, Basis of Accounting, and Financial Statement Presentation
(Continued)

The other governmental funds of the County are considered nonmajor and are special revenue funds. Special revenue funds account for the proceeds of specific revenue sources.

The County reports the following major proprietary fund:

The Nursing Home Fund accounts for the activities related to the County's 150-bed nursing home. This is the only enterprise fund the County maintains.

Additionally, the County reports the following fund types:

The private purpose trust funds are used to account for monies provided by private donors to provide specific types of care for County residents; as well as grants acquired to promote community development; and funds acquired for nursing home crafts and activities for residents.

The agency funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, and other governmental units. These agency funds account for receipts and disbursements for the operations of eleven special drainage districts; property taxes collected and disbursed to taxing districts; tax sale redemptions; court ordered land condemnations and abandoned property; inheritance taxes to the State of Illinois; bond money being held pending decision of the court; employee wages, taxes, and other deduction payments; jail inmates' cash held; activity held in trust in the Sheriff's Department; and zoning surety deposit being held pending decision of the court.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Interfund services provided and used are not eliminated in the process of consolidation.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal on-going operations. The principal operating revenue of the Nursing Home enterprise fund is charges to residents for housing and nursing services. Operating expenses for the enterprise fund include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2008

NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(d) Deposits and Investments

The County's cash is comprised of cash on hand, demand deposits, and short-term investments with a maturity at the date of purchase of three months or less.

The County and ETSB invest in allowable investments under the *Illinois Compiled Statutes*. These include (a) interest-bearing savings accounts and certificates of deposit, (b) bonds, notes, certificates of indebtedness, treasury bills, or other securities which are guaranteed by the full faith and credit of the United States of America, and (c) short-term discount obligations of the Federal National Mortgage Association.

The Public Building Commission invests in allowable investments under *Illinois Compiled Statutes*. These include deposits/investments in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States or agreement to repurchase these same obligations, repurchase agreements, and short-term commercial paper rated within the three highest classifications by at least two standard rating services.

Investments are stated at fair value, except money market investments and participating interest-earning investment contracts that have a remaining maturity at the time of purchase of one year or less, which are reported at amortized cost. Certificates of deposit are stated at cost, which approximates fair value. Repurchase agreements and sweep accounts, investing in United States Government agency debt securities, are stated at cost which approximates fair value.

The County invests in an external investment that is not SEC registered, the Illinois Funds Money Market Fund. The Illinois Fund Money Market Fund is regulated by the State Treasurer's Office. The fair value of the position in the external investment pool is the same as the value of pooled shares.

(e) Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the government-wide activities and business-type activities are reported in the government-wide financial statements as "internal balances."

All trade and property tax receivables are shown net of an allowance for uncollectibles. The property tax receivable allowance is equal to one percent of the total extended levy.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2008

NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(f) Inventories

Inventories are stated at cost using the last-in, first-out method. Inventories are accounted for under the consumption method whereby acquisitions are initially recorded in inventory accounts and charged as expenditures when used.

(g) Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (i.e., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$10,000. Capital assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Infrastructure assets are defined by the County as assets with an initial, individual cost of more than \$250,000.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

<u>Category of Asset</u>	<u>Estimated Life</u>
Infrastructure	15-40 years
Buildings and building improvements	20-99 years
Furnishings and equipment	3-20 years

(h) Accrued Compensated Absences

County employees are paid for vacation and compensated time by prescribed formulas based on length of service. Accumulated unpaid compensated absences are accrued when incurred in the government-wide and proprietary financial statements. The amount accrued does not exceed a normal year's accumulation. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

(i) Long-term Liabilities

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2008

NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(i) Long-term Liabilities (Continued)

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

(j) Fund Equity

In the government-wide financial statements, the County's net assets are classified as follows:

Invested in Capital Assets, Net of Related Debt

This represents the County's total investment in capital assets, net of accumulated depreciation and related debt.

Restricted Net Assets

Net assets are reported as restricted when there are limitations imposed on their use through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net assets restricted through enabling legislation consists of \$1,122,036 for operations, including, working cash, document storage, and automation; \$1,580,292 for health and wellness; \$6,099,259 for highway; \$154,781 for employee benefits; \$1,600,379 for public safety; \$170,998 for debt service; \$486 for capital improvements.

Unrestricted Net Assets

This includes resources derived from user charges for services, unrestricted state revenues, interest earnings, and other miscellaneous sources. These resources are used for transactions relating to general operations of the County and may be used at the discretion of the Board to meet current expenses.

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose.

(k) Cash Equivalents

For the purposes of the statement of cash flows, the County considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2008

NOTE 1 - DESCRIPTION OF BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(l) Use of Estimates in Preparing Financial Statements

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, gains, losses, and other changes in fund equity during the reporting period. Actual results could differ from those estimates.

(m) Budgetary Data

An operating budget is adopted (legally required) each fiscal year for the general and special revenue funds and is prepared on the same modified accrual basis used to reflect actual revenues and expenditures in the governmental funds. A budget is not adopted for a portion of the General Fund, the Employee Benefit Account, as amounts are charged to the various funds and employees as needed to meet the requirements of the fund. Additionally, budgets were not adopted for the following Special Revenue Funds: Working Cash Fund, Parks and Recreation Special Activities Fund, D.A.R.E. Program Fund, Sheriff Donation Trust Fund, Jail Prisoners' Commissary Fund, Nursing Home Employee Vending Fund, Township Motor Fuel Tax Fund, Township Bridge Program Fund, Collector Tax Indemnity Fund, and Capital Improvement Fund, as revenues are mainly derived from grants and the funds operate on the grant period based on the grant budget or the funds are dependent upon donations or charges for services, which are not readily predictable revenues.

The County follows these procedures in establishing the budgetary data reflected in the basic financial statements:

1. At a regular or special call meeting of the County Board in November, the proposed budget for the fiscal year commencing on the following January 1 is submitted. The budget includes proposed expenditures and the means of financing them.
2. Prior to January 1, the budget is legally enacted through passage of an appropriation ordinance. Any budget transfers or increases by means of an emergency or supplemental appropriation require approval by two-thirds of the County Board members. During the year, several supplementary appropriations were made. Adjustments made during the year are reflected in the budget information included in the financial statements.
3. The legal level of control is by line item (personal services, contractual services, commodities, and capital outlay), except for the General Fund, for which the legal level of control is at the departmental level. The budgets are prepared on a modified accrual basis. Appropriations lapse at year end and must be reappropriated for the following year.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2008

NOTE 2 - CASH AND INVESTMENTS

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that, in the event of a bank failure, the County's and ETSB's deposits may not be returned to it. The County and ETSB require deposits in excess of the federally insured amount to be collateralized by negotiable obligations of the United States Government or any agency or instrumentality of the United States Government backed by its full faith and credit in an amount equal to 110 percent of the market value of the obligations pledged. As of December 31, 2008, none of the County's bank balance of \$ 17,958,814 was exposed to custodial credit risk as uninsured and uncollateralized deposits.

As of December 31, 2008, none of the bank balance of \$ 993,222 of the Emergency Telephone System Board (ETSB), a discretely presented component unit, was exposed to custodial credit risk.

Additionally, during the year, the McLean County Treasurer serves in an agency relationship as the collector of property taxes. At a given point in the tax collection cycle, unsecured, uninsured deposits and investments may significantly exceed amounts at year-end. The County's policy follows *Illinois Compiled Statutes* which state that uncollateralized deposits and investments shall not exceed 75 percent of the capital stock and surplus of the financial institution.

Investments

As of December 31, 2008, the County had the following investments and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (In Years) Less Than One</u>
Illinois Funds	\$ 7,744,210	\$ 7,744,210
Repurchase Agreements	1,728,350	1,728,350
Money Market Mutual Fund	5,437,812	5,437,812

As of December 31, 2008, the ETSB, a discretely presented component unit, had the following investments and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (In Years) Less Than One</u>
Illinois Funds	\$ 435,139	\$ 435,139

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2008

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

Interest Rate Risk

The County and ETSB do not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Under the terms of the repurchase and sweep agreements, funds are reinvested daily. Illinois Funds and Money Market Mutual Funds are available for withdrawal at any time.

Custodial Credit Risk - Investments

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County and ETSB will not be able to recover the value of their investments or collateral securities that are in possession of an outside party. Regarding the County's and ETSB's investment in repurchase agreements the collateral is held by the bank, not in the name of the County or ETSB.

Credit Risk - Investments

State law limits investments as described in the Summary of Significant Accounting Policies. The County and ETSB have no investment policy that would further limit their investment choices.

As of December 31, 2008, the County's and ETSB's investment in the Illinois Funds was rated AAAM by Standard and Poor's. For the other investments a rating is not available.

Concentration of Credit Risk

The County and ETSB place no limit on the amount the County and ETSB may invest in any one issuer other than requiring diversification of investments to avoid unreasonable risks. The County and ETSB investments in Illinois Funds and mutual funds are not subject to the provisions of concentration of credit risk.

PBC - Cash and Investments

The Public Building Commission, a discretely presented component unit, invests in allowable investments under Illinois Compiled Statutes. These include deposits/investments in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States or agreement to repurchase these same obligations, repurchase agreements, and short-term commercial paper rated within the three highest classifications by at least two standard rating services.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2008

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

PBC - Cash and Investments (Continued)

PBC Deposits

The carrying amount of the PBC's deposits totaled \$ 2,576,606 at September 30, 2008.

Custodial credit risk is the risk that, in the event of a bank failure, the PBC's deposits may not be returned to it. The PBC does not have a deposit policy for custodial credit risk.

As of September 30, 2008, \$ 2,324,570 of the PBC's bank balance of \$ 2,576,606 was exposed to custodial credit risk due to it being uninsured or uncollateralized.

PBC Investments

As of September 30, 2008, the PBC had the following investments and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (In Years) Less Than One</u>
Money Market mutual funds	<u>\$ 2,754,211</u>	<u>\$ 2,754,211</u>
	<u>\$ 2,754,211</u>	<u>\$ 2,754,211</u>

Interest Rate Risk

The PBC does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

State law limits the investments of the PBC as detailed previously in the opening paragraph for PBC cash and investments. The PBC has no investment policy that would further limit its investment choices. As of September 30, 2008, the PBC's investment in money market mutual funds was rated Aaa and AAAm, by Moody's and S&P, respectively.

Concentration of Credit Risk

The PBC places no limit on the amount the PBC may invest in any one issuer. Money Market mutual funds are 100 percent of the PBC's total investments, as of September 30, 2008.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2008

NOTE 3 - PROPERTY TAXES

Property taxes attach as an enforceable lien on property as of January 1. The County's property tax is levied during the Board session held in November of each year and is extended against the assessed valuation of the County on January 1. Taxes are typically due and payable in two installments in June and September.

Uncollected taxes are sold by the County Collector in order that those taxes can be distributed to respective taxing bodies. Final distribution on the current year levy is made by the County Collector's office at a date after the tax sale, usually no later than sometime during the first quarter of the following year.

Property taxes levied in 2008 to be collected in 2009 have been recognized as assets (receivable), net of an estimated uncollectible amount of 1 percent, and deferred as these taxes are intended for budget purposes to be used in 2009.

Forfeited, objected, and delinquent tax distributions are recognized as revenues as collected due to questioned collectibility.

NOTE 4 - COMMON CASH ACCOUNT

Separate bank accounts are not maintained for all County funds. Instead, certain general, special revenue, proprietary, and fiduciary funds maintain their cash balances in a common checking account. Accounting records are maintained to show the portion of the common cash balance attributable to each participating fund.

Earnings on the common checking account are allocated to the General Fund unless statutes require otherwise or the County Board has authorized otherwise. These respective allocations are made based on the average daily balances by fund.

Certain of the funds participating in the common cash account incur overdrafts (deficits) in the account. These overdrafts result from expenditures which have been approved and at year-end are reflected as amounts due to the respective "loaning" fund.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2008

NOTE 5 - RECEIVABLES

Receivables at December 31, 2008 for the County's major funds, nonmajor funds, and fiduciary funds are as follows:

	<u>General</u>	<u>Nonmajor Funds</u>	<u>Business- Type Nursing Home</u>	<u>Private- Purpose Trust</u>	<u>Agency</u>
State of Illinois:					
Sales tax	\$ 1,395,136	\$ -	\$ -	\$ -	\$ -
Income tax	425,491	-	-	-	-
Replacement tax	164,553	9,301	-	-	-
Motor fuel tax	-	444,373	-	-	-
Salary reimbursements	982,939	-	-	-	-
Inheritance tax	21,932	-	-	-	-
Public aid	-	-	843,983	-	-
Grants	287,031	963,793	-	-	-
Other	<u>5,546</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 3,282,628</u>	<u>\$ 1,417,467</u>	<u>\$ 843,983</u>	<u>\$ -</u>	<u>\$ -</u>
General property tax	<u>\$10,766,424</u>	<u>\$ 19,650,322</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Accounts:					
Fees and fines	\$ 63,822	\$ 216,202	\$ -	\$ -	\$ -
Due from other governments	-	-	-	-	-
Private pay patients and insurance	-	-	31,250	-	-
Community development loans	-	-	-	292,489	-
Grants	-	-	-	-	-
Miscellaneous	<u>-</u>	<u>-</u>	<u>137</u>	<u>1,624</u>	<u>-</u>
	<u>\$ 63,822</u>	<u>\$ 216,202</u>	<u>\$ 31,387</u>	<u>\$ 294,113</u>	<u>\$ -</u>
Other:					
Medicare	\$ -	\$ 21,911	\$ 103,669	\$ -	\$ -
Insurance recoveries	58,820	-	-	-	-
Due from other governments	28,010	226,015	-	-	-
Interest	108,227	7,664	39,688	-	15,014
Miscellaneous	<u>18,453</u>	<u>8,294</u>	<u>30</u>	<u>-</u>	<u>22,034</u>
	<u>\$ 213,510</u>	<u>\$ 263,884</u>	<u>\$ 143,387</u>	<u>\$ -</u>	<u>\$37,048</u>

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2008

NOTE 5 - RECEIVABLES (CONTINUED)

The nonmajor accounts receivable includes a receivable from the Bloomington Normal Airport Authority which is not expected to be collected within one year. The remaining balance to be received was \$ 175,000 at December 31, 2008, with annual installments of \$35,000 due each October 1 through 2013. An equal amount has been reflected as unearned revenue in the fund financial statements and revenue in the government-wide financial statements.

Also, following is a schedule of community development loan receivables in the Private Purpose Trust Funds not expected to be collected within one year:

<u>Due in Year Ending</u> <u>December 31,</u>	<u>Amount</u>
2009	\$ 33,610
2010	33,336
2011	29,429
2012	26,042
2013	25,919
2014 and thereafter	<u>144,153</u>
	<u>\$ 292,489</u>

The County received grants from the State of Illinois for the purpose of providing financial assistance to local businesses in the form of loans.

Under the terms of the grants, principal and interest on the notes receivable for future revolving loans must be reloaned to a business before the funds become the property of McLean County. If the repaid principal and interest are not reloaned, it must be returned to the state.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2008

NOTE 6 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2008 was as follows:

Primary Government

	Balance at December 31, <u>2007</u>	<u>Additions</u>	<u>Deductions</u>	Balance at December 31, <u>2008</u>
Governmental activities:				
Not depreciated:				
Land	\$ 2,696,449	\$ 22,515	\$ -	\$ 2,718,964
Construction in progress	16,970,649	350,264	(16,942,801)	378,112
Construction in progress under capital lease	1,134,644	-	(1,134,644)	-
Depreciated:				
Buildings	55,408,408	12,131,392	(24,472)	67,515,328
Leasehold improvements	969,715	-	(13,285)	956,430
Equipment	9,311,801	1,364,774	(995,657)	9,680,918
Infrastructure	<u>60,307,069</u>	<u>15,863,109</u>	<u>(3,388,361)</u>	<u>72,781,817</u>
Total capital assets	<u>146,798,735</u>	<u>29,732,054</u>	<u>(22,499,220)</u>	<u>154,031,569</u>
Less accumulated depreciation for:				
Buildings	11,823,853	782,667	(23,860)	12,582,660
Leasehold improvements	444,377	57,669	(13,285)	488,761
Equipment	5,738,843	1,015,191	(902,285)	5,851,749
Infrastructure	<u>18,745,900</u>	<u>2,432,256</u>	<u>(1,032,443)</u>	<u>20,145,713</u>
Total accumulated depreciation	<u>36,752,973</u>	<u>4,287,783</u>	<u>(1,971,873)</u>	<u>39,068,883</u>
Governmental capital assets, net	<u>\$110,045,762</u>	<u>\$ 25,431,273</u>	<u>\$(20,514,349)</u>	<u>\$114,962,686</u>

Depreciation expense was charged to functions/programs as follows:

Governmental activities:	
General government	\$ 925,570
Public safety	417,572
Highways and streets	2,887,546
Health and welfare	25,393
Culture and recreation	<u>31,702</u>
Total depreciation expense - governmental activities	<u>\$ 4,287,783</u>

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2008

NOTE 6 - CAPITAL ASSETS (CONTINUED)

Primary Government (Continued)

During 2006, the County entered into a new capital lease with the Public Building Commission, a discretely presented component unit. Under the lease agreement, McLean County leases the Law and Justice Center from the Public Building Commission. Capital lease obligations payable to component unit reflect a lease obligation of \$9,553,284. Construction has been completed as of December 31, 2008 and reflected in the capital assets. With the construction completed, the County no longer holds a balance reported as construction in progress under capital lease.

Construction Commitments

The County has entered into construction agreements for highways. At December 31, 2008, commitments were as follows:

Highway	<u>\$ 1,017,500</u>
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Capital Assets Under Capital Lease

The County has entered into agreements to lease facilities, office equipment, and computer equipment under noncancelable capital leases (excludes construction in progress). At December 31, 2008, capital assets carried in the Statement of Net Assets financed by capital leases were as follows:

Building and improvements	\$ 16,933,051
Equipment	<u>137,999</u>
	17,071,050
Accumulated depreciation	<u>789,041</u>
	<u>\$ 16,282,009</u>

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2008

NOTE 6 - CAPITAL ASSETS (CONTINUED)

	Balance at December 31, 2007	Additions	Deductions	Balance at December 31, 2008
Business-type activities:				
Not depreciated:				
Land	\$ 15,000	\$ -	\$ -	\$ 15,000
Depreciated:				
Buildings	4,174,252	326,176	(594,003)	3,906,425
Leasehold improvements	152,678	-	-	152,678
Furnishings and equipment	<u>854,059</u>	<u>164,292</u>	<u>(49,532)</u>	<u>968,819</u>
Total capital assets	<u>5,195,989</u>	<u>490,468</u>	<u>(643,535)</u>	<u>5,042,922</u>
Less accumulated depreciation for:				
Buildings	3,388,555	111,302	-	3,499,857
Leasehold improvements	25,030	10,251	-	35,281
Furnishings and equipment	<u>587,621</u>	<u>44,312</u>	<u>(627,466)</u>	<u>4,467</u>
Total accumulated depreciation	<u>4,001,206</u>	<u>165,865</u>	<u>(627,466)</u>	<u>3,539,605</u>
Business-type activities capital assets, net	<u>\$ 1,194,783</u>	<u>\$ 324,603</u>	<u>\$ (16,069)</u>	<u>\$ 1,503,317</u>
Discretely Presented Component Unit				
	Balance at December 31, 2007	Additions	Deductions	Balance at December 31, 2008
ETSB:				
Buildings	\$ 167,096	\$ -	\$ -	\$ 167,096
Leasehold improvements	-	-	-	-
Equipment	<u>4,714,508</u>	<u>-</u>	<u>(420,733)</u>	<u>4,293,775</u>
Total capital assets	<u>4,881,604</u>	<u>-</u>	<u>(420,733)</u>	<u>4,460,871</u>
Less accumulated depreciation for:				
Buildings	45,949	4,177	-	50,126
Leasehold improvements	-	-	-	-
Equipment	<u>4,383,825</u>	<u>77,279</u>	<u>(414,096)</u>	<u>4,047,008</u>
Total accumulated depreciation	<u>4,429,774</u>	<u>81,456</u>	<u>(414,096)</u>	<u>4,097,134</u>
Component unit capital assets, net	<u>\$ 451,830</u>	<u>\$ (81,456)</u>	<u>\$ (6,637)</u>	<u>\$ 363,737</u>

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2008

NOTE 7 - INTERFUND TRANSFERS AND BALANCES

Interfund Transfers

Interfund transfers are defined as the flow of assets, such as cash or goods, without equivalent flows of assets in return. Interfund borrowings are reflected as "Due from/to Other Funds" on the accompanying financial statements. All other interfund transfers are reported as operating transfers.

The following balances as of December 31, 2008 represent due from/to balances among all funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Nonmajor governmental funds	\$ 1,027,651
	Nursing Home Fund - Enterprise	106,117
Nonmajor governmental	General	431
	Nonmajor governmental funds	184,566
	Nursing Home Fund - Enterprise	150,768
Fiduciary Funds - Agency	General	685,553
	Nursing Home Fund - Enterprise	187,050
	Nonmajor governmental funds	412,951
Fiduciary Funds - Trust	General	2,497
Nursing Home - Enterprise	General	514,850

These interfund balances are primarily the result of reimbursements due for expenditures paid on behalf of one fund by another fund.

The following balances represent amounts due to/from the primary government and component units:

<u>Receivable Entity</u>	<u>Payable Entity</u>	<u>Amount</u>
Primary government - General Fund	Component unit - ETSB	\$ 15,468
	Component unit - PBC	696,432
Primary government - Fiduciary Fund	Component unit - ETSB	1,589

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2008

NOTE 7 - INTERFUND TRANSFERS AND BALANCES (CONTINUED)

Interfund Transfers (Continued)

Interfund transfers:

<u>Transfers Out</u>	<u>Transfer In:</u>			<u>Total</u>
	<u>General Fund</u>	<u>Nonmajor Governmental</u>	<u>Nursing Home - Enterprise Fund</u>	
General	\$ -	\$ 583,362	\$ 208,061	\$ 791,423
Nonmajor governmental funds	<u>558,764</u>	<u>216,538</u>	<u>452,305</u>	<u>1,227,607</u>
Total	<u>\$ 558,764</u>	<u>\$ 799,900</u>	<u>\$ 660,366</u>	<u>\$ 2,019,030</u>

The transfer to the Nursing Home Fund represents a portion of the liability insurance costs recognized in the accounts of the General Fund and a portion of retirement costs that are funded from the tax levies of certain nonmajor governmental funds. The remaining transfers were made for general operating purposes.

NOTE 8 - LONG-TERM LIABILITIES - PRIMARY GOVERNMENT

Changes in capital lease obligations for the County for the year ended December 31, 2008 are summarized as follows:

	<u>Public Building Commission (PBC) Capital Leases Payable</u>							
	<u>Capital Lease Obligations</u>	<u>2001 and 2001A Series</u>	<u>Health Department Building</u>	<u>Courthouse Dome</u>	<u>2004 Series</u>	<u>2006 Series</u>	<u>Total PBC</u>	<u>Total</u>
Total long-term debt at beginning of year	\$ 264,724	\$ 2,730,000	\$ 210,000	\$ 346,418	\$ 1,137,500	\$ 9,553,284	\$ 13,977,202	\$ 14,241,926
Capital lease additions	22,549	-	-	-	-	-	-	22,549
Payment on PBC capital lease obligations	-	145,000	35,000	49,488	50,000	1,413,771	1,693,259	1,693,259
Capital lease payments	<u>156,392</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>156,392</u>
Total long-term debt	130,881	<u>\$ 2,585,000</u>	<u>\$ 175,000</u>	<u>\$ 296,930</u>	<u>\$ 1,087,500</u>	<u>\$ 8,139,513</u>	12,283,943	12,414,824
Less current portion	<u>61,221</u>						<u>1,639,854</u>	<u>1,701,075</u>
Total long-term debt, net of current portion	<u>\$ 69,660</u>						<u>\$ 10,644,089</u>	<u>\$ 10,713,749</u>

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2008

NOTE 8 - LONG-TERM LIABILITIES - PRIMARY GOVERNMENT (CONTINUED)

Capital Lease Obligations – Governmental Activities

The County has entered into various agreements to lease equipment, such as copiers and computer equipment, under capital leasing arrangements. Interest rates range from 2.47 to 12.33 percent with final payment due in 2012.

Following is a schedule of the future minimum lease payments and the present value of future minimum lease payments under capital leases at December 31, 2008:

Years ending December 31:	
2009	\$ 70,343
2010	39,807
2011	29,507
2012	<u>8,845</u>
Total minimum lease payments	148,502
Less amount representing interest	<u>17,621</u>
Present value of net minimum lease payments	<u>\$ 130,881</u>

Capital Lease Obligations – Business-Type Activities

The County Nursing Home has entered into an agreement to lease a copier, under capital leasing arrangements. Interest rate is 6.41 percent with final payment due in 2013.

Following is a schedule of the future minimum lease payments and the present value of future minimum lease payments under capital leases at December 31, 2008:

Years ending December 31:	
2009	\$ 2,340
2010	2,340
2011	2,340
2012	2,340
2013	<u>780</u>
Total minimum lease payments	10,140
Less amount representing interest	<u>534</u>
Present value of net minimum lease payments	<u>\$ 9,606</u>

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2008

NOTE 8 - LONG-TERM LIABILITIES - PRIMARY GOVERNMENT (CONTINUED)

Capital Lease Obligations - Payable to Component Unit

The Public Building Commission, a discretely presented component unit, is a political body that can be requested to build, improve, or maintain public facilities for governmental entities in McLean County. The Public Building Commission may issue debt to carry out the construction or improvements and the governmental entity then levies a special tax to pay for the annual capitalized lease improvements or maintenance payments. The debt of the Public Building Commission is payable from the lease payments received from the governmental entities. The lease payments are general obligations of and are backed by the full faith and credit of the respective governmental entity. McLean County has entered into the following agreements with the Public Building Commission for construction, improvement, and/or maintenance of facilities.

2001, 2001A, and 2004 Series, as amended

The County, along with the City of Bloomington, Illinois (City), entered into a lease agreement with the Public Building Commission, component unit, for an office building and parking facility purchased and renovated from the proceeds of PBC bond issues. The terms of the lease run from December 1, 2001 through November 30, 2022.

In accordance with the second lease amendment of the agreement between McLean County and the PBC, payments in the amount of \$429,176 are due each October 1 through 2022. Annual interest rates on the remaining payments are from 3.85 to 5.80 percent. The payments are made through the Public Building Commission Lease Fund, a Special Revenue Fund.

Series 2006

The County entered into a lease agreement with the Public Building Commission, component unit, for the renovation and improvements to the Law and Justice Center paid from the proceeds of a PBC bond issue in the amount of \$9,553,284. The terms of the lease run from July 2006 through November 1, 2015.

In accordance with the lease agreement, payments in the amount of \$1,685,000 are due each November 1, beginning in 2008, through 2014. A final payment of \$1,370,000 is due November 1, 2015. Annual interest rates on the remaining payments are from 4.10 to 4.35 percent. The payments will be made through the Public Building Commission Lease Fund, a Special Revenue Fund.

Health Department Building (formerly Hundman Office Building)

The County entered into a lease agreement with the Public Building Commission to repair and replace the driveway on the exterior of the building. The terms of the lease run from July 1, 2003 through June 30, 2013.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2008

NOTE 8 - LONG-TERM LIABILITIES - PRIMARY GOVERNMENT (CONTINUED)

Capital Lease Obligations - Payable to Component Unit (Continued)

In accordance with the lease agreement, payments in the amount of \$35,000 are due each January 1 through 2013 with no interest. The payments are made through the General Fund.

Courthouse Dome

The County has entered into a lease agreement with the Public Building Commission for repairs to the dome and roof of the Courthouse. The terms of the lease run from July 1, 2005 through July 1, 2014.

In accordance with the lease agreement, annual payments of \$49,488 are due each July 1 through 2014. The payments are made through the General Fund.

Annual debt service requirements to maturity for all capital lease obligations payable to the component unit are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Other</u>	<u>Total</u>
Years ending December 31:				
2009	\$ 1,639,854	\$ 362,470	\$ 196,340	\$ 2,198,664
2010	1,602,598	408,526	187,540	2,198,664
2011	1,554,034	453,433	191,197	2,198,664
2012	1,505,698	497,126	195,840	2,198,664
2013	1,474,781	538,033	185,850	2,198,664
2014-2018	3,376,978	1,318,002	555,389	5,250,369
2019-2022	<u>1,130,000</u>	<u>111,600</u>	<u>475,104</u>	<u>1,716,704</u>
Total	<u>\$ 12,283,943</u>	<u>\$ 3,689,190</u>	<u>\$ 1,987,260</u>	<u>\$ 17,960,393</u>

The portion of the lease payments attributable to administrative and other period charges is not capitalized as lease obligations.

Lease Operations and Maintenance

Additionally, the County levies a tax through the Public Building Commission Rental - Operations and Maintenance Fund, a Special Revenue Fund for the operations and maintenance on the Law and Justice Center, the Government Center, and the Courthouse. The tax proceeds are remitted to the PBC as part of the terms of the lease. Actual expenditures for maintenance are made from the General Fund. The PBC is billed for the maintenance and the General Fund is reimbursed under maintenance contract revenue.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2008

NOTE 8 - LONG-TERM LIABILITIES - PRIMARY GOVERNMENT (CONTINUED)

Debt Limitation

Illinois Compiled Statutes limit the amount of debt the County may have outstanding to 2.875 percent of the assessed value of all of the taxable property located within the County. At December 31, 2008, using the 2008 assessed value of all taxable property of \$3,568,879,303 the statutory limit and debt margin for the County was \$102,605,280.

Compensated Absences

Activity for compensated absences for the year ended December 31, 2008 was as follows:

	<u>Governmental Activities</u>	<u>Business-type Activities</u>
Beginning balance	\$ 1,262,267	\$ 185,818
Additions	1,983,709	351,321
Reductions	<u>(1,929,154)</u>	<u>(353,093)</u>
Ending balance	<u>\$ 1,316,822</u>	<u>\$ 184,046</u>
Due within one year	<u>\$ 131,682</u>	<u>\$ 18,405</u>

For governmental activities, compensated absences are generally liquidated by the General Fund or Special Revenue Funds where the salary of the employee is typically paid.

NOTE 9 - LONG-TERM LIABILITIES - COMPONENT UNITS

Component Unit - Emergency Telephone System Board

Compensated Absences

Activity for compensated absences for ETSB for the year ended December 31, 2008 was as follows:

<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One year</u>
<u>\$ 352</u>	<u>\$ 2,110</u>	<u>\$ 2,109</u>	<u>\$ 353</u>	<u>\$35</u>

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2008

NOTE 9 - LONG-TERM LIABILITIES - COMPONENT UNITS (CONTINUED)

Component Unit - Public Building Commission

Changes in long-term debt for the Public Building Commission, component unit, for the year ended September 30, 2008 are as follows:

	Balance October 1, 2007	Additions	Reductions	Balance September 30, 2008
General obligation lease receipts	\$ 11,350,000	\$ -	\$ 2,455,000	\$ 8,895,000
Revenue bonds	<u>11,928,284</u>	<u> </u>	<u>100,000</u>	<u>11,828,284</u>
Total bonds outstanding	23,278,284	<u>\$</u>	<u>\$ 2,555,000</u>	20,723,284
Less discount	(53,320)			(53,320)
Less current portion	<u>(2,555,000)</u>			<u>(1,983,771)</u>
Noncurrent portion	<u>\$ 20,669,964</u>			<u>\$ 18,686,193</u>

General obligation lease receipts and revenue bonds payable as of September 30, 2008 are as follows:

\$10,000,000 Public Building Revenue Bonds, Series 2001, due in annual installments of \$130,000 to \$845,000, and semi-annual interest due May 1 and November 1, with an interest rate of 3.95 to 5.8 percent. The final bonds are due November 1, 2021. 8,895,000

\$2,600,000 Revenue Bonds, Series 2004, due in annual installments of \$25,000 to \$200,000, and semi-annual interest due May 1 and November 1, with an interest rate of 3.00 to 4.40 percent. The final bonds are due November 1, 2022. 2,275,000

\$9,553,284 Public Building Revenue Bonds, Series 2006, due in annual installments of \$828,846 to \$1,413,774, and annual interest due November 1, with an interest rate of 4.1 to 4.35 percent. The final bonds are due November 1, 2015. 9,553,284

\$ 20,723,284

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2008

NOTE 9 - LONG-TERM LIABILITIES - COMPONENT UNITS (CONTINUED)

Component Unit - Public Building Commission (Continued)

Annual requirements to amortize the outstanding long-term debt of the Public Building Commission, component unit, as of September 30, 2008 are as follows:

<u>Fiscal Year</u>	<u>Principal</u>			<u>Total</u>	<u>Interest</u>	<u>Total</u>
	<u>2001 Revenue Bonds</u>	<u>2004 Revenue Bonds</u>	<u>2006 Revenue Bonds</u>			
2009	\$ 470,000	\$ 100,000	\$ 1,413,771	\$ 1,983,771	\$ 613,115	\$ 2,596,886
2010	495,000	100,000	1,355,366	1,950,366	639,288	2,589,654
2011	515,000	125,000	1,298,109	1,938,109	664,274	2,602,383
2012	535,000	125,000	1,242,046	1,902,046	691,325	2,593,371
2013	555,000	125,000	1,188,710	1,868,710	717,544	2,586,254
2014-2018	3,180,000	750,000	3,055,282	6,985,282	2,588,036	9,573,318
2019-2023	<u>3,145,000</u>	<u>950,000</u>	<u>-</u>	<u>4,095,000</u>	<u>375,892</u>	<u>4,470,892</u>
	<u>\$ 8,895,000</u>	<u>\$2,275,000</u>	<u>\$ 9,553,284</u>	20,723,284	<u>\$ 6,289,474</u>	<u>\$27,012,758</u>
Less discount				53,320		
Less current portion				<u>1,983,771</u>		
Long-term debt, less current portion				<u>\$18,686,193</u>		

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2008

NOTE 10 - OTHER REQUIRED DISCLOSURES

(a) Excesses of expenditures over budget in individual funds:

<u>Fund</u>	<u>Expenditures</u>		<u>Excess Actual Over Final Budget</u>
	<u>Final Budget</u>	<u>Actual</u>	
Tort Judgment Fund	2,267,549	3,256,743	989,194
Special Revenue Funds:			
Women, Infants, and Children Fund	\$ 407,092	\$ 412,729	\$ 5,637
County Matching Tax Fund	1,304,049	1,397,294	93,245
Children's Advocacy Center Fund	474,021	497,115	23,094
IMRF Fund	2,227,075	2,291,464	64,389
Historical Museum Fund	63,807	64,304	497
Court Security Fund	379,132	427,624	48,492
Asset Forfeiture Fund	9,685	27,860	18,175
IDPA IV-D Project Fund	376,857	390,150	13,293
Multidisciplinary Domestic Violence Grant Fund	161,919	227,395	65,476
Public Building Commission Lease Fund	2,081,532	2,114,176	32,644
GIS Fees Fund	162,000	166,931	4,931
Neutral Site Custody Exchange Fund	-	19,821	19,821
Metro McLean County Centralized Communications Center Fund	2,270,678	2,427,509	156,831
Law Library Fund	69,975	71,972	1,997

(b) Deficit fund balances of individual funds:

<u>Fund</u>	<u>Amount of Deficit Fund Balance</u>
Illinois Municipal Retirement Fund	\$ 493,971
Public Building Commission Rental - Operations and Maintenance Fund	263,284
IDPA IV-D Project Fund	25,103
Neutral Site Custody Exchange Fund	3,438

The fund deficits will be eliminated with future year taxes, other Federal and State grant receipts, increased fees, and/or a transfer from the General Fund.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2008

NOTE 10 - OTHER REQUIRED DISCLOSURES (CONTINUED)

- (c) At December 31, 2008, McLean County reflected a capitalized lease obligation to the Public Building Commission, a discretely presented component unit, of \$12,283,942. The financial statements of the Public Building Commission have been prepared at the year end of September 30, 2008 and reflected a capitalized lease receivable from the primary government of \$13,595,784. The difference is a result of a new lease agreement and payments made by the primary government to the component unit between September 30 and December 31, 2008 as follows:

Capital lease receivable with primary government per Public Building Commission at September 30, 2008	<u>\$ 13,595,784</u>
Lease under intergovernmental agreement - recorded as capital lease by McLean County at December 31, 2008	<u>296,930</u>
Payments by McLean County of principal on capital lease October 1, 2008 through December 31, 2008:	
2001 and 2001A Series	(145,000)
2004 Series	(50,000)
2006 Series	<u>(1,413,771)</u>
	<u>(1,608,771)</u>
Capital lease payable with component unit per McLean County at December 31, 2008	<u>\$ 12,283,943</u>

NOTE 11 - RISK MANAGEMENT

The County is exposed to property-casualty losses related to torts, theft, damages to and destruction of assets, and natural disasters.

The County uses the Tort Account of the General Fund to account for and finance its self-insured risks of loss. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. Liabilities for claims and losses for workers' compensation, and liability, include an amount for claims incurred but not reported based upon actuarial estimates and prior experience (IBNRs). The County has excess workers compensation insurance which provides statutory coverage when claims exceed \$450,000 for law enforcement personnel and \$425,000 for all other classes. Excess liability coverage is effective when claims exceed \$250,000 per claim, with a limit of \$15,000,000. The Nursing Home has a standalone liability policy that provides liability coverage with a specific limit of \$2,000,000 and an aggregate limit of \$4,000,000. Property coverage is provided by commercial insurance.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2008

NOTE 11 - RISK MANAGEMENT (CONTINUED)

The claims liability of \$1,164,826 reported in the General Fund is based on the requirements of *Governmental Accounting Standards Board Statement No. 10*, which requires that a liability for claims be reported if information prior to the issuance of financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

Changes in the claims liability were:

	<u>2008</u>	<u>2007</u>
Balance, beginning of year	\$ 1,437,773	\$ 1,345,311
Claims incurred	392,868	720,671
Claims paid	<u>(665,815)</u>	<u>(628,209)</u>
Balance, end of year	<u>\$ 1,164,826</u>	<u>\$ 1,437,773</u>

NOTE 12 - PENSION PLAN

(a) Plan Description

The County's defined benefit pension plan provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The County's plan is affiliated with the Illinois Municipal Retirement Plan (IMRF), and agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publically available financial report that includes financial statements and required supplementary information. That report may be obtained on-line at www.imrf.org.

(b) Funding Policy

As set by statute, Sheriff's Law Enforcement Personnel (SLEP) plan members are required to contribute 7.50 percent of their annual covered salary. Also set by statute, all other plan members are required to contribute 4.50 percent of their annual covered salary. The statutes requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's contribution rate for SLEP plan members for calendar year 2008 was 21.51 percent of covered payroll. The contribution rate for all other employees for calendar year 2008 was 7.83 percent of covered payroll. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2008

NOTE 12 - PENSION PLAN (CONTINUED)

(c) Trend Information

For 2008, the County's annual pension cost of \$644,928 for the SLEP plan members, and \$2,238,511 for all other plan members, was equal to the County's required and actual contributions.

Three-Year Trend Information

Actuarial Valuation Date	SLEP		
	Annual Pension Cost	Percentage of Annual Pension Cost Contributed	Net Pension Obligation
December 31, 2008	\$ 644,928	100%	\$0
December 31, 2007	578,853	100	0
December 31, 2006	497,158	100	0

Actuarial Valuation Date	Other Qualifying Employees		
	Annual Pension Cost	Percentage of Annual Pension Cost Contributed	Net Pension Obligation
December 31, 2008	\$ 2,238,511	100%	\$0
December 31, 2007	2,179,931	100	0
December 31, 2006	2,227,572	100	0

The required contribution for 2008 was determined as part of the December 31, 2006, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2006, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.0% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 11.6% per year depending on age and service, attributable to seniority/merit, and (d) post retirement benefit increases of 3% annually. The actuarial value of the County's SLEP and all other qualified employees plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The County's SLEP and all other qualified employees plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at the December 31, 2006, valuation was 24 years.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2008

NOTE 12 - PENSION PLAN (CONTINUED)

(d) Change in Actuarial Assumptions

As of December 31, 2008, the most recent actuarial valuation date, the Sheriff's Law Enforcement Personnel plan was 49.32 percent funded. The actuarial accrued liability for benefits was \$11,277,627 and the actuarial value of assets was \$5,562,440, resulting in an underfunded actuarial accrued liability (UAAL) of \$5,715,187. The covered payroll (annual payroll of active employees covered by the plan) was \$2,998,270 and the ratio of the UAAL to the covered payroll was 191 percent.

As of December 31, 2008, the most recent actuarial valuation date, the plan covering all other qualifying employees was 84.41 percent funded. The actuarial accrued liability for benefits was \$60,451,774 and the actuarial value of assets was \$51,024,462, resulting in an underfunded actuarial accrued liability (UALL) of \$9,427,312. The covered payroll was \$28,588,898 and the ratio of the UAAL to the covered payroll was 33 percent.

The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

NOTE 13 - COMMITMENTS AND CONTINGENCIES

Litigation

The County is a defendant in several claims and lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the State's Attorney and outside counsel, when utilized, the resolution of these matters will not have a material adverse effect on the financial condition of the County.

Grants

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the state and federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the government expects such amounts, if any, to be immaterial.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2008

NOTE 14 - OPERATING LEASE

ETSB leases certain equipment under noncancelable operating leases that expire at various dates through 2015. The minimum rental commitments under the building and equipment leases are as follows:

Year ending December 31:	
2009	\$ 110,279
2010	58,457
2011	22,625
2012	10,800
2013	10,800
2014 - 2015	<u>21,600</u>
	<u>\$ 234,561</u>

NOTE 15 - OTHER POSTEMPLOYMENT BENEFITS

Plan Description

The County sponsors a single employer health care plan. It provides a continuation option to retirees to purchase health benefits under the County's group health plan. Retirees have the option to purchase health coverage for themselves and eligible dependents. Sheriff's Deputies may retire with the election to continue health coverage at age 50 with 20 years of service. All other employees must meet the IMRF definition of retirement to continue on the plan. Sheriff's Deputies may elect to continue on the County's group health plan at the same contribution rate as active employees, per Illinois Compiled Statute 215 ILCS 5/367h. Retirees pay 100% of the group rate charged by the carrier.

Funding Policy

The current funding policy of the County is to pay health premiums as they occur. This arrangement does not qualify as OPEB plan assets under GASB for current GASB reporting.

The required contribution is based on pay-as-you-go financing. For fiscal year 2008, the County contributed \$138,433.

Annual OPEB Cost and Net OPEB Obligation

The County's annual other postemployment benefit cost expense is calculated based on the annual required contribution (ARC) of the employer, an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. Fiscal year 2008 is the year in which GASB Statement No. 45 is effective. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed 30 years.

McLEAN COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2008

NOTE 15 – OTHER POST EMPLOYMENT BENEFITS (CONTINUED)

The following table shows the components of the County's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the County's net OPEB Obligation:

Annual required contribution	\$ 726,863
Interest on net OPEB obligation	-
Adjustment to annual required contribution	-
Annual OPEB cost/expense	<u>726,863</u>
Contributions and payments made	<u>(138,433)</u>
Increase in net OPEB obligation	588,430
Net OPEB obligation – January 1, 2008	-
Net OPEB obligation – December 31, 2008	<u>\$ 588,430</u>

The County's annual OPEB cost percentage of annual OPEB cost contributed to the plan and the net OPEB obligations for fiscal year 2008:

<u>Fiscal Year End</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
December 31, 2008	\$726,863	19.0%	\$588,430

Funded Status and Funding Progress

As of January 1, 2008, the most recent valuation date, the plan was 0% funded. The actuarial accrued liability for benefits was \$5,245,669 and the actuarial value of assets is none resulting in an unfunded actuarial accrued liability (UAAL) of \$5,245,669. The covered payroll was \$22,357,477 and the ratio of the UAAL to the covered payroll was 23.5%. The results of the January 1, 2008 valuation were rolled forward to December 31, 2008. The actuarial accrued liability for benefits was \$5,745,034 and the actuarial value of assets is none resulting in an UAAL of \$5,745,034 as of December 31, 2008.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and the health care cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and includes the types of benefits

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2008

NOTE 15 – OTHER POST EMPLOYMENT BENEFITS (CONTINUED)

provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with long-term perspective of the calculations.

In the January 1, 2008 actuarial valuation, projected unit credit actuarial cost method was used. The actuarial assumptions included a health care cost trend rate of 4.5 to 10.0 percent, a discount rate of 4.5 percent, and a 3 percent salary scale. The UAAL is being amortized as a level dollar on an open group. The amortization of UAAL is done over a period of 30 years.

NOTE 16 – EXTRAORDINARY LOSS

On June 15, 2003, an explosion occurred in the Law & Justice Center, a seven story building owned by the Public Building Commission of McLean County (PBC) located in downtown Bloomington. At the time of the explosion, the building housed County offices, the County jail, and courtrooms. Through the purchases of independent insurance policies, the County and the PBC were insured for losses related to the fire. In fiscal year 2008, a settlement agreement was approved between the PBC and Ameren IP thereby ending the lawsuit filed against Ameren IP to recover damages resulting from the June 15, 2003 explosion and fire at the Law and Justice Center. Though not a direct party in the settlement negotiations, McLean County, under an agreement with the PBC and their legal counsel, submitted a claim for unreimbursed expenses. As a result of the settlement agreement, the County received \$88,230 less incurred legal expenses as a final payment to settle all claims filed against Ameren IP. The McLean County Board formally approved this settlement agreement on January 20, 2009. As of December 31, 2008, the County's Financial Statements reflects a loss of \$564,810, which is attributable to the unreimbursed expenses for specific capital improvements that were made to restore the Law and Justice Center to full use and occupancy and comply with current building codes. The insurance carriers classified the building code mandated capital improvements as "betterments" and, therefore, not eligible for reimbursement under the policy limitations. With the negotiated settlement agreement concluding all outstanding claims by the insurance carriers and the County against Ameren IP, the County's unreserved Fund Balance in the General Fund absorbed the loss of \$564,810. The loss is extraordinary since it is both unusual in nature and infrequent in occurrence.

McLEAN COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

December 31, 2008

NOTE 17 – SUBSEQUENT EVENTS

On May 5, 2009, the Public Building Commission of McLean County agreed to reimburse the County \$296,930 to pay a portion of the \$564,810 in expenses that the County incurred to restore the Law and Justice Center to full use and occupancy. The Commission agreed to make this payment in exchange for the County agreeing to pre-pay the outstanding long-term debt obligation due to the Commission for the non-interest loan to repair the Old Courthouse dome. The payment by the Public Building Commission will be recognized in the County's fiscal year 2009 Comprehensive Annual Financial Report. The County's pre-payment of the debt obligation due to the Public Building Commission will also be recognized in the County's fiscal year 2009 Comprehensive Annual Financial Report.

NOTE 18 – FUTURE CHANGES IN ACCOUNTING PRINCIPLES

The Governmental Accounting Standards Board (GASB) issued GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, in March, 2009. This Statement is intended to improve the usefulness of information provided to financial report users about fund balances by providing clearer, more structured fund balance classifications, and by clarifying the definitions of existing governmental fund types. Fund balance information is among the most widely and frequently used information in state and local government financial reports. The GASB developed this standard to address the diversity of practice and the resulting lack of consistency that had evolved in fund balance reporting. To reduce confusion, the new standard establishes a hierarchy of fund balance classification based primarily on the extent to which a government is bound to observe spending constraints. GASB Statement 54 is effective for financial statements for periods beginning after June 15, 2010.

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REQUIRED SUPPLEMENTARY INFORMATION

McLEAN COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
For the Year Ended December 31, 2008

	<u>Budget</u>		<u>Actual</u>
	<u>Original</u>	<u>Final</u>	
REVENUES			
General property taxes	\$ 9,946,634	\$ 9,946,634	\$ 9,932,017
Other taxes	7,750,850	7,750,850	9,145,272
Licenses, permits, fees, and fines	5,655,260	5,655,260	5,277,800
Intergovernmental	3,943,438	4,498,621	2,672,532
Charges for services	1,938,071	2,013,071	1,852,900
Maintenance contracts	3,225,013	3,225,013	3,114,374
Interest	1,236,250	1,236,250	1,041,318
Miscellaneous	6,350	960,727	73,293
Total revenues	<u>33,701,866</u>	<u>35,286,426</u>	<u>33,109,506</u>
EXPENDITURES			
Current operating:			
General government	12,837,498	13,250,207	13,609,820
Public safety	19,858,993	20,645,718	20,383,179
Culture and recreation	575,553	600,053	535,799
Capital outlay	452,598	2,401,114	1,716,477
Debt service	254,605	278,605	236,946
Total expenditures	<u>33,979,247</u>	<u>37,175,697</u>	<u>36,482,221</u>
Excess (deficiency) of revenues over expenditures	<u>(277,381)</u>	<u>(1,889,271)</u>	<u>(3,372,715)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	528,381	528,381	554,210
Proceeds from capital lease	-	-	5,495
Proceeds from disposition of capital assets	-	-	2,300
Transfers out	(125,500)	(708,862)	(791,423)
Extraordinary item - loss on fire	-	-	(564,810)
Total other financing sources (uses)	<u>402,881</u>	<u>(180,481)</u>	<u>(794,228)</u>
Net change in fund balance	<u>\$ 125,500</u>	<u>\$ (2,069,752)</u>	<u>(4,166,943)</u>
EQUITY OF EMPLOYEE BENEFIT ACCOUNT NOT BUDGETED AND NOT INCLUDED ABOVE			155,916
FUND BALANCE			
Beginning of year			<u>12,474,632</u>
End of year			<u>\$ 8,463,605</u>

See Notes to Required Supplementary Information.

McLEAN COUNTY, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT
REQUIRED SUPPLEMENTARY INFORMATION -
SCHEDULE OF FUNDING PROGRESS

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability - Entry Age</u>	<u>(Excess) Unfunded Actuarial Accrued Liability</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>(Excess) Unfunded Actuarial Accrued Liability as a Percentage of Covered Payroll</u>
Sheriff's Law Enforcement Personnel:						
12/31/08	\$ 5,562,440	\$ 11,277,627	\$ 5,715,187	49.32%	\$ 2,998,270	190.62%
12/31/07	6,890,314	11,020,191	4,129,877	62.52	2,900,065	142.41
12/31/06	6,102,325	10,125,494	4,023,169	60.27	2,615,247	153.84
Other qualified employees:						
12/31/08	\$ 51,024,462	\$ 60,451,774	\$ 9,427,312	84.41%	\$ 28,588,898	32.98%
12/31/07	66,238,154	62,312,409	(3,925,745)	106.30	27,317,434	0.00
12/31/06	59,286,068	57,007,928	(2,278,140)	104.00	25,962,380	0.00

McLEAN COUNTY, ILLINOIS

OTHER POST EMPLOYMENT BENEFITS

REQUIRED SUPPLEMENTARY INFORMATION -
SCHEDULE OF FUNDING PROGRESS

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability - (AAL) (b)	Unfunded (Overfunded) AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
1/1/2008	\$ 0	\$ 5,245,669	\$ 5,245,669	0.0%	\$ 22,357,477	23.5%

Note: Fiscal year 2008 is the transition year for GASB Statement No. 45.

The information presented in the required supplementary schedule was determined as part of the actuarial valuation as of January 1, 2008.

Additional information follows:

- The cost method used to determine the ARC is the projected unit credit actuarial cost method.
- There are no plan assets.
- Economic assumptions are as follows: health care cost trend rates of 4.5-10.0 percent; discount rate of 4.5 percent.
- The amortization method is level dollar amount over thirty years based on an open group.

McLEAN COUNTY, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTAL INFORMATION

December 31, 2008

Basis of Accounting

McLean County, Illinois' budget is prepared on the modified accrual basis for all budgeted funds, including the major fund, the General Fund, as presented in the required supplemental information.

Reconciliation of General Fund Actual Amounts Included in Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual to Amounts Reflected in Government Fund Statements

A budget is not adopted for a portion of the General Fund, the Employee Benefit Account, as amounts are charged to the various funds and employees as needed to meet the requirements of the fund. The reconciliation of the amounts reflected in the budget and actual schedule to that reflected in the governmental fund statements is as follows:

	<u>Per Budget and Actual Schedule</u>	<u>Employee Benefit Account</u>	<u>Per Governmental Fund Statements</u>
Revenues	\$33,109,506	\$ 4,068,087	\$ 37,177,593
Expenditures	<u>36,482,221</u>	<u>4,273,037</u>	<u>40,755,258</u>
Excess (deficiency) of revenue over expenditures	(3,372,715)	(204,950)	(3,577,665)
Total other financing sources (uses)	<u>(794,228)</u>	<u>4,554</u>	<u>(789,674)</u>
Net change in fund balance	(4,166,943)	(200,396)	(4,367,339)
Fund balance:			
Beginning of year	<u>12,474,632</u>	<u>356,312</u>	<u>12,830,944</u>
End of year	<u>\$ 8,307,689</u>	<u>\$ 155,916</u>	<u>\$ 8,463,605</u>

McLEAN COUNTY, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTAL INFORMATION

December 31, 2008

Variance to budget in individual accounts is as follows:

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance to Budget</u>
General Account	\$ 34,908,148	\$ 33,790,288	\$ 1,117,860
Tort Judgment Account	<u>2,267,549</u>	<u>2,691,933</u>	<u>(424,384)</u>
Subtotal	37,175,697	36,482,221	693,476
Employee Benefit	<u>-</u>	<u>4,273,037</u>	<u>(4,273,037)</u>
Total	<u>\$ 37,175,697</u>	<u>\$ 40,755,258</u>	<u>\$ (3,579,561)</u>

COMBINING AND INDIVIDUAL FUND STATEMENTS

McLEAN COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
December 31, 2008

ASSETS	Working Cash	Parks and Recreation Special Activities	Dental Sealant Grant
Cash and investments	\$ 742,423	\$ 35,519	\$ 130,224
Receivables:			
State of Illinois	-	-	65,151
General property taxes	-	-	-
Accounts	-	-	295
Other	-	-	-
Due from other funds	-	-	200
Due from component unit	-	-	-
Inventories	-	-	-
Other	-	-	-
TOTAL ASSETS	<u>\$ 742,423</u>	<u>\$ 35,519</u>	<u>\$ 195,870</u>
 LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ -	\$ -	\$ 13,953
Deferred revenue - property taxes	-	-	-
Deferred revenue - other	-	-	-
Due to individuals and other governmental entities	-	-	-
Due to State of Illinois	-	-	-
Due to other funds	-	-	2,250
Due to fiduciary funds	-	-	1,953
Total liabilities	-	-	18,156
FUND BALANCES (DEFICIT)			
Reserved for inventories	-	-	-
Unreserved - undesignated	<u>742,423</u>	<u>35,519</u>	<u>177,714</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	<u>\$ 742,423</u>	<u>\$ 35,519</u>	<u>\$ 195,870</u>

Special Revenue

<u>Women, Infants, and Children</u>	<u>Preventive Block Grant</u>	<u>Family Case Management</u>	<u>AIDS Counseling and Testing Grant</u>	<u>Persons With Developmental Disabilities</u>	<u>Tuberculosis Care and Treatment</u>	<u>County Health</u>
\$ 199,862	\$ 29,081	\$ 404,129	\$ 74,299	\$ 53,440	\$ 262,509	\$ 1,393,122
4,560	30,831	346,512	17,730	-	-	232,931
-	-	-	-	625,597	285,551	2,928,694
-	6,808	310	-	-	-	14,452
-	-	-	-	-	-	63,383
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 204,422</u>	<u>\$ 66,720</u>	<u>\$ 750,951</u>	<u>\$ 92,029</u>	<u>\$ 679,037</u>	<u>\$ 548,060</u>	<u>\$ 4,632,582</u>
\$ 6,345	\$ 1,005	\$ 8,915	\$ 2,968	\$ -	\$ 791	\$ 16,825
-	-	-	-	625,597	285,551	2,928,694
35,310	24,309	117,165	21,023	-	-	275,767
-	-	-	-	-	-	22,785
-	-	-	-	-	-	50
1,716	-	6,253	350	-	3,412	22,138
7,761	2,111	18,400	3,847	-	5,287	67,387
51,132	27,425	150,733	28,188	625,597	295,041	3,333,646
-	-	-	-	-	-	-
<u>153,290</u>	<u>39,295</u>	<u>600,218</u>	<u>63,841</u>	<u>53,440</u>	<u>253,019</u>	<u>1,298,936</u>
<u>\$ 204,422</u>	<u>\$ 66,720</u>	<u>\$ 750,951</u>	<u>\$ 92,029</u>	<u>\$ 679,037</u>	<u>\$ 548,060</u>	<u>\$ 4,632,582</u>

McLEAN COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
December 31, 2008

ASSETS	<u>County Highway</u>	<u>County Bridge</u>	<u>County Matching Tax</u>	<u>County Motor Fuel Tax</u>
Cash and investments	\$ 916,340	\$ 1,843,056	\$ 183,434	\$ 1,518,638
Receivables:				
State of Illinois	60,224	-	-	209,488
General property taxes	2,471,040	1,643,400	1,222,650	-
Accounts	52,921	24,438	-	68,901
Other	-	-	-	182,664
Due from other funds	155,751	-	-	-
Due from component unit	-	-	-	-
Inventories	361,332	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 4,017,608</u>	<u>\$ 3,510,894</u>	<u>\$ 1,406,084</u>	<u>\$ 1,979,691</u>
 LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 156,640	\$ 76,134	\$ 7,255	\$ 200,002
Deferred revenue - property taxes	2,471,040	1,643,400	1,222,650	-
Deferred revenue - other	-	-	-	175,000
Due to individuals and other governmental entities	-	-	-	-
Due to State of Illinois	100,000	75,252	110,037	439,595
Due to other funds	-	-	-	15,000
Due to fiduciary funds	<u>35,723</u>	<u>6,971</u>	<u>-</u>	<u>23,118</u>
Total liabilities	2,763,403	1,801,757	1,339,942	852,715
 FUND BALANCES (DEFICIT)				
Reserved for inventories	361,332	-	-	-
Unreserved - undesignated	<u>892,873</u>	<u>1,709,137</u>	<u>66,142</u>	<u>1,126,976</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	<u>\$ 4,017,608</u>	<u>\$ 3,510,894</u>	<u>\$ 1,406,084</u>	<u>\$ 1,979,691</u>

Special Revenue

<u>Children's Advocacy Center</u>	<u>Social Security</u>	<u>Illinois Municipal Retirement</u>	<u>Co-operative Extension</u>	<u>Historical Museum</u>	<u>Veterans' Assistance Commission</u>	<u>Recorder Document Storage</u>
\$ -	\$ 141,883	\$ -	\$ 26,262	\$ 3,481	\$102,303	\$ 250,356
88,409	-	9,301	-	-	-	-
135,069	2,157,569	2,554,478	532,620	65,554	167,563	-
9,393	-	-	-	-	-	-
-	-	-	-	-	-	1,144
-	91,159	88,425	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>232,871</u>	<u>2,390,611</u>	<u>2,652,204</u>	<u>558,882</u>	<u>69,035</u>	<u>269,866</u>	<u>251,500</u>
\$ 2,457	\$ -	\$ -	\$ 26,262	\$ 3,481	\$ 2,246	\$ 1,988
135,069	2,157,569	2,554,478	532,620	65,554	167,563	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
51,208	-	519,632	-	-	-	-
11,081	78,261	72,065	-	-	2,280	1,787
199,815	2,235,830	3,146,175	558,882	69,035	172,089	3,775
-	-	-	-	-	-	-
33,056	154,781	(493,971)	-	-	97,777	247,725
<u>232,871</u>	<u>2,390,611</u>	<u>2,652,204</u>	<u>558,882</u>	<u>69,035</u>	<u>269,866</u>	<u>251,500</u>

McLEAN COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
December 31, 2008

ASSETS	Circuit Clerk Oper & <u>Admin</u>	Circuit Clerk <u>Automation</u>	Court <u>Security</u>
Cash and investments	\$ 35,320	\$ 218,624	\$ 106,439
Receivables:			
State of Illinois	-	-	-
General property taxes	-	-	-
Accounts	-	-	-
Other	-	-	-
Due from other funds	-	-	-
Due from component unit	-	-	-
Inventories	-	-	-
Other	-	-	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	<u><u>\$ 35,320</u></u>	<u><u>\$ 218,624</u></u>	<u><u>\$ 106,439</u></u>
 LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 1	\$ -	\$ -
Deferred revenue - property taxes	-	-	-
Deferred revenue - other	-	-	-
Due to individuals and other governmental entities	-	-	-
Due to State of Illinois	-	-	-
Due to other funds	-	-	-
Due to fiduciary funds	-	-	11,188
	<u> </u>	<u> </u>	<u> </u>
Total liabilities	1	-	11,188
 FUND BALANCES (DEFICIT)			
Reserved for inventories	-	-	-
Unreserved - undesignated	<u>35,319</u>	<u>218,624</u>	<u>95,251</u>
 TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	<u><u>\$ 35,320</u></u>	<u><u>\$ 218,624</u></u>	<u><u>\$ 106,439</u></u>

SCHEDULE 1
(CONTINUED)

Special Revenue

<u>Court Document Storage</u>	<u>Maintenance and Child Support Collection</u>	<u>Probation Services</u>	<u>Evergreen Lake Lease</u>	<u>Asset Forfeiture</u>	<u>D.A.R.E. Program</u>	<u>Sheriff Donation Trust</u>
\$ 408,416	\$ 338,414	\$ 122,363	\$ 41,496	\$ 47,753	\$ 934	\$ 21,836
-	-	520	-	-	-	-
-	-	-	-	-	-	-
-	-	6,254	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>408,416</u>	<u>338,414</u>	<u>122,363</u>	<u>41,496</u>	<u>47,753</u>	<u>934</u>	<u>21,836</u>
<u>\$ 408,416</u>	<u>\$ 338,414</u>	<u>\$ 129,137</u>	<u>\$ 41,496</u>	<u>\$ 47,753</u>	<u>\$ 934</u>	<u>\$ 21,836</u>
\$ 8,822	\$ 96,478	\$ 256	\$ -	\$ 86	\$ 451	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	19,196	-	-
1,650	1,401	-	-	-	-	-
<u>10,472</u>	<u>97,879</u>	<u>256</u>	<u>-</u>	<u>19,282</u>	<u>451</u>	<u>-</u>
-	-	-	-	-	-	-
397,944	240,535	128,881	41,496	28,471	483	21,836
<u>397,944</u>	<u>240,535</u>	<u>128,881</u>	<u>41,496</u>	<u>28,471</u>	<u>483</u>	<u>21,836</u>
<u>\$ 408,416</u>	<u>\$ 338,414</u>	<u>\$ 129,137</u>	<u>\$ 41,496</u>	<u>\$ 47,753</u>	<u>\$ 934</u>	<u>\$ 21,836</u>

McLEAN COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
December 31, 2008

ASSETS	IDPA IV-D Project	Waste Management	Multi- disciplinary Domestic Violence Grant
Cash and investments	\$ 13,706	\$ 247,568	\$ -
Receivables:			
State of Illinois	56,665	-	60,260
General property taxes	-	-	-
Accounts	-	11,884	-
Other	-	-	-
Due from other funds	-	-	-
Due from component unit	-	-	-
Inventories	-	-	-
Other	-	-	-
TOTAL ASSETS	<u>\$ 70,371</u>	<u>\$ 259,452</u>	<u>\$ 60,260</u>
 LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 663	\$ 12,500	\$ 17
Deferred revenue - property taxes	-	-	-
Deferred revenue - other	25,102	-	-
Due to individuals and other governmental entities	-	-	-
Due to State of Illinois	-	-	-
Due to other funds	61,657	-	51,024
Due to fiduciary funds	8,052	-	4,594
Total liabilities	95,474	12,500	55,635
FUND BALANCES (DEFICIT)			
Reserved for inventories	-	-	-
Unreserved - undesignated	(25,103)	246,952	4,625
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	<u>\$ 70,371</u>	<u>\$ 259,452</u>	<u>\$ 60,260</u>

SCHEDULE 1
(CONTINUED)

Special Revenue						
Public Building Commission Lease	Public Building Commission Rental - Operations and Maintenance	County Clerk Document Storage	Jail Prisoners' Commissary	GIS Fees	Collector Automation	Neutral Site Custody Exchange
\$ 170,998	\$ -	\$ 34,740	\$ 63,416	\$ 24,960	\$ 35,169	\$ 16,383
-	-	-	-	-	-	-
2,093,034	2,767,503	-	-	-	-	-
-	-	72	-	581	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 2,264,032</u>	<u>\$ 2,767,503</u>	<u>\$ 34,812</u>	<u>\$ 63,416</u>	<u>\$ 25,541</u>	<u>\$ 35,169</u>	<u>\$ 16,383</u>
\$ -	\$ (1)	\$ 1	\$ 1	\$ -	\$ 1,575	\$ 19,821
2,093,034	2,767,503	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	263,285	-	-	-	-	-
-	-	813	-	-	-	-
<u>-</u>	<u>-</u>	<u>814</u>	<u>1</u>	<u>-</u>	<u>1,575</u>	<u>19,821</u>
2,093,034	3,030,787	814	1	-	1,575	19,821
-	-	-	-	-	-	-
170,998	(263,284)	33,998	63,415	25,541	33,594	(3,438)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 2,264,032</u>	<u>\$ 2,767,503</u>	<u>\$ 34,812</u>	<u>\$ 63,416</u>	<u>\$ 25,541</u>	<u>\$ 35,169</u>	<u>\$ 16,383</u>

McLEAN COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
December 31, 2008

ASSETS	Children's Waiting Room	Fairview Building Fund	Nursing Home Employee Vending
Cash and investments	\$ 48,136	\$ 1,330	\$ 6,509
Receivables:			
State of Illinois	-	-	-
General property taxes	-	-	-
Accounts	-	-	-
Other	-	9,648	-
Due from other funds	-	-	-
Due from component unit	-	-	-
Inventories	-	-	-
Other	-	-	-
TOTAL ASSETS	<u>\$ 48,136</u>	<u>\$ 10,978</u>	<u>\$ 6,509</u>
 LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ -	\$ 3,200	\$ -
Deferred revenue - property taxes	-	-	-
Deferred revenue - other	-	-	-
Due to individuals and other governmental entities	-	-	-
Due to State of Illinois	-	-	-
Due to other funds	-	-	-
Due to fiduciary funds	-	434	-
Total liabilities	-	3,634	-
FUND BALANCES (DEFICIT)			
Reserved for inventories	-	-	-
Unreserved - undesignated	<u>48,136</u>	<u>7,344</u>	<u>6,509</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICIT)	<u>\$ 48,136</u>	<u>\$ 10,978</u>	<u>\$ 6,509</u>

SCHEDULE 1
(CONTINUED)

Special Revenue

Metro McLean County Centralized Communications Center	Township Motor Fuel Tax	Township Bridge Program	Law Library	Collector Tax Indemnity	Capital Improvement Fund	Total Nonmajor Governmental Funds
\$ 248,995	\$ 1,881,034	\$ 17,511	\$ 36,344	\$ 302,040	\$ 486	\$ 12,801,281
-	234,885	-	-	-	-	1,417,467
-	-	-	-	-	-	19,650,322
-	-	18,737	1,156	-	-	216,202
-	7,045	-	-	-	-	263,884
-	-	-	230	-	-	335,765
-	-	-	-	-	-	-
-	-	-	-	-	-	361,332
-	-	-	-	-	-	-
<u>\$ 248,995</u>	<u>\$ 2,122,964</u>	<u>\$ 36,248</u>	<u>\$ 37,730</u>	<u>\$ 302,040</u>	<u>\$ 486</u>	<u>\$ 35,046,253</u>
\$ 6,340	\$ 73,083	\$ 2,579	\$ 4,359	\$ 1	\$ -	\$ 757,500
-	-	-	-	-	-	19,650,322
-	-	-	-	-	-	673,676
-	-	-	-	-	-	22,785
-	-	-	-	-	-	724,934
54,345	140,751	-	-	-	-	1,212,217
46,287	-	-	500	-	-	412,951
106,972	213,834	2,579	4,859	1	-	23,454,385
-	-	-	-	-	-	361,332
<u>142,023</u>	<u>1,909,130</u>	<u>33,669</u>	<u>32,871</u>	<u>302,039</u>	<u>486</u>	<u>11,230,536</u>
<u>\$ 248,995</u>	<u>\$ 2,122,964</u>	<u>\$ 36,248</u>	<u>\$ 37,730</u>	<u>\$ 302,040</u>	<u>\$ 486</u>	<u>\$ 35,046,253</u>

McLEAN COUNTY, ILLINOIS

NONMAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES

Year Ended December 31, 2008

	Working Cash	Parks and Recreation Special Activities	Dental Sealant Grant
REVENUES			
General property taxes	\$ -	\$ -	\$ -
Other taxes	-	-	-
Licenses, permits, fees, and fines	-	-	4,811
Intergovernmental	-	-	283,554
Charges for services	-	3,789	6,959
Interest	-	-	-
Miscellaneous	-	-	14,720
Total revenues	<u>-</u>	<u>3,789</u>	<u>310,044</u>
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	-	-	-
Highway and streets	-	-	-
Health and welfare	-	-	291,921
Culture and recreation	-	4,091	-
Capital outlay:			
Highway, bridges, and streets	-	-	-
Other	-	-	25,419
Debt service	-	-	-
Total expenditures	<u>-</u>	<u>4,091</u>	<u>317,340</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(302)</u>	<u>(7,296)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Proceeds from capital lease	-	-	-
Proceeds from disposition of capital assets	-	-	-
Transfers out	-	-	(1,500)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(1,500)</u>
Net change in fund balances	-	(302)	(8,796)
FUND BALANCES (DEFICIT)			
Beginning of year	<u>742,423</u>	<u>35,821</u>	<u>186,510</u>
End of year	<u>\$ 742,423</u>	<u>\$ 35,519</u>	<u>\$ 177,714</u>

Special Revenue

<u>Women, Infants, and Children</u>	<u>Preventive Block Grant</u>	<u>Family Case Management</u>	<u>AIDS Counseling and Testing Grant</u>	<u>Persons With Developmental Disabilities</u>	<u>Tuberculosis Care and Treatment</u>
\$ -	\$ -	\$ -	\$ -	\$ 616,732	\$ 309,828
-	-	-	-	-	-
-	3,622	-	-	-	-
413,658	140,575	1,102,676	265,771	-	-
-	5,834	2,745	-	-	-
-	-	-	-	-	-
17	445	-	-	-	414
<u>413,675</u>	<u>150,476</u>	<u>1,105,421</u>	<u>265,771</u>	<u>616,732</u>	<u>310,242</u>
-	-	-	-	-	-
-	-	-	-	-	-
412,729	155,285	953,772	257,430	611,125	255,823
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>412,729</u>	<u>155,285</u>	<u>953,772</u>	<u>257,430</u>	<u>611,125</u>	<u>255,823</u>
946	(4,809)	151,649	8,341	5,607	54,419
-	-	-	-	-	-
-	-	-	-	-	-
-	-	(15,000)	-	-	(3,750)
-	-	(15,000)	-	-	(3,750)
946	(4,809)	136,649	8,341	5,607	50,669
152,344	44,104	463,569	55,500	47,833	202,350
<u>\$ 153,290</u>	<u>\$ 39,295</u>	<u>\$ 600,218</u>	<u>\$ 63,841</u>	<u>\$ 53,440</u>	<u>\$ 253,019</u>

McLEAN COUNTY, ILLINOIS

NONMAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES

Year Ended December 31, 2008

	<u>County Health</u>	<u>County Highway</u>	<u>County Bridge</u>	<u>County Matching Tax</u>
REVENUES				
General property taxes	\$2,914,132	\$ 2,373,396	\$ 1,578,367	\$ 1,175,006
Other taxes	-	-	-	-
Licenses, permits, fees, and fines	550,129	-	-	-
Intergovernmental	282,630	-	-	-
Charges for services	260,072	1,896,352	156,620	-
Interest	-	11,000	15,000	7,000
Miscellaneous	1,846	14,760	77,018	-
Total revenues	<u>4,008,809</u>	<u>4,295,508</u>	<u>1,827,005</u>	<u>1,182,006</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Highway and streets	-	2,166,489	751,238	663,483
Health and welfare	3,975,287	-	-	-
Culture and recreation	-	-	-	-
Capital outlay:				
Highway, bridges, and streets	-	1,996,485	758,795	733,811
Other	-	1,027,637	-	-
Debt service	-	6,732	-	-
Total expenditures	<u>3,975,287</u>	<u>5,197,343</u>	<u>1,510,033</u>	<u>1,397,294</u>
Excess (deficiency) of revenues over expenditures	<u>33,522</u>	<u>(901,835)</u>	<u>316,972</u>	<u>(215,288)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	20,250	-	162,049	-
Proceeds from capital lease	-	17,054	-	-
Proceeds from disposition of capital assets	-	-	-	-
Transfers out	-	(5,424)	-	-
Total other financing sources (uses)	<u>20,250</u>	<u>11,630</u>	<u>162,049</u>	<u>-</u>
Net change in fund balances	53,772	(890,205)	479,021	(215,288)
FUND BALANCES (DEFICIT)				
Beginning of year	<u>1,245,164</u>	<u>2,144,410</u>	<u>1,230,116</u>	<u>281,430</u>
End of year	<u>\$1,298,936</u>	<u>\$ 1,254,205</u>	<u>\$ 1,709,137</u>	<u>\$ 66,142</u>

Special Revenue

<u>County Motor Fuel Tax</u>	<u>Children's Advocacy Center</u>	<u>Social Security</u>	<u>Illinois Municipal Retirement</u>	<u>Co-operative Extension</u>	<u>Historical Museum</u>	<u>Veterans' Assistance Commission</u>
\$ -	\$ 125,685	\$2,010,956	\$ 2,455,237	\$ 485,202	\$ 64,304	\$ 157,837
-	-	-	92,852	-	-	-
-	51,977	-	-	-	-	-
2,703,493	333,124	-	-	-	-	-
627,544	-	-	-	-	-	-
38,157	-	-	-	-	-	-
6,134	(2)	-	(1)	-	-	-
<u>3,375,328</u>	<u>510,784</u>	<u>2,010,956</u>	<u>2,548,088</u>	<u>485,202</u>	<u>64,304</u>	<u>157,837</u>
-	-	1,897,645	2,291,464	-	-	-
-	497,115	-	-	-	-	-
1,563,547	-	-	-	-	-	-
-	-	-	-	-	-	150,332
-	-	-	-	485,202	64,304	-
2,239,228	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>3,802,775</u>	<u>497,115</u>	<u>1,897,645</u>	<u>2,291,464</u>	<u>485,202</u>	<u>64,304</u>	<u>150,332</u>
(427,447)	13,669	113,311	256,624	-	-	7,505
5,424	-	16,651	12,164	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	(323,168)	(340,540)	-	-	-
<u>5,424</u>	<u>-</u>	<u>(306,517)</u>	<u>(328,376)</u>	<u>-</u>	<u>-</u>	<u>-</u>
(422,023)	13,669	(193,206)	(71,752)	-	-	7,505
1,548,999	19,387	347,987	(422,219)	-	-	90,272
<u>\$ 1,126,976</u>	<u>\$ 33,056</u>	<u>\$ 154,781</u>	<u>\$ (493,971)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 97,777</u>

McLEAN COUNTY, ILLINOIS

NONMAJOR GOVERNMENTAL FUNDS

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES**

Year Ended December 31, 2008

	<u>Recorder Document Storage</u>	<u>Circuit Clerk Oper & Admin</u>	<u>Circuit Clerk Automation</u>	<u>Court Security</u>
REVENUES				
General property taxes	\$ -	\$ -	\$ -	\$ -
Other taxes	-	-	-	-
Licenses, permits, fees, and fines	134,492	19,684	200,819	401,711
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>134,492</u>	<u>19,684</u>	<u>200,819</u>	<u>401,711</u>
EXPENDITURES				
Current:				
General government	271,939	-	-	-
Public safety	-	-	33,040	427,624
Highway and streets	-	-	-	-
Health and welfare	-	-	-	-
Culture and recreation	-	-	-	-
Capital outlay:				
Highway, bridges, and streets	-	-	-	-
Other	43,756	-	-	-
Debt service	-	-	-	-
Total expenditures	<u>315,695</u>	<u>-</u>	<u>33,040</u>	<u>427,624</u>
Excess (deficiency) of revenues over expenditures	<u>(181,203)</u>	<u>19,684</u>	<u>167,779</u>	<u>(25,913)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Proceeds from capital lease	-	-	-	-
Proceeds from disposition of capital assets	-	-	-	-
Transfers out	(62,536)	-	(86,983)	-
Total other financing sources (uses)	<u>(62,536)</u>	<u>-</u>	<u>(86,983)</u>	<u>-</u>
Net change in fund balances	(243,739)	19,684	80,796	(25,913)
FUND BALANCES (DEFICIT)				
Beginning of year	<u>491,464</u>	<u>15,635</u>	<u>137,828</u>	<u>121,164</u>
End of year	<u>\$ 247,725</u>	<u>\$ 35,319</u>	<u>\$218,624</u>	<u>\$ 95,251</u>

SCHEDULE 2
(CONTINUED)

Special Revenue

<u>Court Document Storage</u>	<u>Maintenance and Child Support Collection</u>	<u>Probation Services</u>	<u>Evergreen Lake Lease</u>	<u>Asset Forfeiture</u>	<u>D.A.R.E. Program</u>	<u>Sheriff Donation Trust</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
197,482	70,298	162,983	-	14,716	-	-
-	-	-	-	35,994	-	-
-	-	-	13,955	-	-	-
-	-	-	-	-	-	-
-	-	-	3,737	-	2,141	20,000
<u>197,482</u>	<u>70,298</u>	<u>162,983</u>	<u>17,692</u>	<u>50,710</u>	<u>2,141</u>	<u>20,000</u>
-	-	-	-	-	-	-
181,365	189,241	65,131	-	27,860	2,333	1,175
-	-	-	-	-	-	-
-	-	-	13,499	-	-	-
-	-	-	-	-	-	-
41,868	-	34,895	-	-	-	-
-	-	-	-	-	-	-
<u>223,233</u>	<u>189,241</u>	<u>100,026</u>	<u>13,499</u>	<u>27,860</u>	<u>2,333</u>	<u>1,175</u>
-	-	-	-	-	-	-
<u>(25,751)</u>	<u>(118,943)</u>	<u>62,957</u>	<u>4,193</u>	<u>22,850</u>	<u>(192)</u>	<u>18,825</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	(125,000)	-	-	-	-
-	-	<u>(125,000)</u>	-	-	-	-
<u>(25,751)</u>	<u>(118,943)</u>	<u>(62,043)</u>	<u>4,193</u>	<u>22,850</u>	<u>(192)</u>	<u>18,825</u>
-	-	-	-	-	-	-
<u>423,695</u>	<u>359,478</u>	<u>190,924</u>	<u>37,303</u>	<u>5,621</u>	<u>675</u>	<u>3,011</u>
<u>\$ 397,944</u>	<u>\$ 240,535</u>	<u>\$ 128,881</u>	<u>\$ 41,496</u>	<u>\$ 28,471</u>	<u>\$ 483</u>	<u>\$ 21,836</u>

McLEAN COUNTY, ILLINOIS

NONMAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES

Year Ended December 31, 2008

	IDPA IV-D Project	Waste Management	Multi- disciplinary Domestic Violence Grant
REVENUES			
General property taxes	\$ -	\$ -	\$ -
Other taxes	-	-	-
Licenses, permits, fees, and fines	-	170,356	-
Intergovernmental	353,310	-	234,689
Charges for services	-	-	-
Interest	-	-	-
Miscellaneous	-	-	-
Total revenues	<u>353,310</u>	<u>170,356</u>	<u>234,689</u>
EXPENDITURES			
Current:			
General government	-	-	-
Public safety	388,770	-	227,395
Highway and streets	-	-	-
Health and welfare	-	130,022	-
Culture and recreation	-	-	-
Capital outlay:			
Highway, bridges, and streets	-	-	-
Other	-	-	-
Debt service	1,380	-	-
Total expenditures	<u>390,150</u>	<u>130,022</u>	<u>227,395</u>
Excess (deficiency) of revenues over expenditures	<u>(36,840)</u>	<u>40,334</u>	<u>7,294</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Proceeds from capital lease	-	-	-
Proceeds from disposition of capital assets	-	-	-
Transfers out	(61,657)	(15,000)	-
Total other financing sources (uses)	<u>(61,657)</u>	<u>(15,000)</u>	<u>-</u>
Net change in fund balances	(98,497)	25,334	7,294
FUND BALANCES (DEFICIT)			
Beginning of year	<u>73,394</u>	<u>221,618</u>	<u>(2,669)</u>
End of year	<u>\$(25,103)</u>	<u>\$ 246,952</u>	<u>\$ 4,625</u>

SCHEDULE 2
(CONTINUED)

<u>Special Revenue</u>						
<u>Public Building Commission Lease</u>	<u>Public Building Commission Rental - Operations and Maintenance</u>	<u>County Clerk Document Storage</u>	<u>Jail Prisoners' Commissary</u>	<u>GIS Fees</u>	<u>Collector Automation</u>	<u>Neutral Site Custody Exchange</u>
\$ 2,209,713	\$ 2,820,600	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	26,288	-	165,328	20,075	16,383
-	-	-	-	-	-	-
-	-	-	216,109	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>2,209,713</u>	<u>2,820,600</u>	<u>26,288</u>	<u>216,109</u>	<u>165,328</u>	<u>20,075</u>	<u>16,383</u>
-	2,822,994	35,020	-	166,931	3,370	-
-	-	-	194,814	-	-	19,821
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,114,176	-	-	-	-	-	-
<u>2,114,176</u>	<u>2,822,994</u>	<u>35,020</u>	<u>194,814</u>	<u>166,931</u>	<u>3,370</u>	<u>19,821</u>
<u>95,537</u>	<u>(2,394)</u>	<u>(8,732)</u>	<u>21,295</u>	<u>(1,603)</u>	<u>16,705</u>	<u>(3,438)</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	(25,000)	-
-	-	-	-	-	(25,000)	-
<u>95,537</u>	<u>(2,394)</u>	<u>(8,732)</u>	<u>21,295</u>	<u>(1,603)</u>	<u>(8,295)</u>	<u>(3,438)</u>
-	-	-	-	-	-	-
75,461	(260,890)	42,730	42,120	27,144	41,889	-
<u>\$ 170,998</u>	<u>\$ (263,284)</u>	<u>\$ 33,998</u>	<u>\$ 63,415</u>	<u>\$ 25,541</u>	<u>\$ 33,594</u>	<u>\$ (3,438)</u>

McLEAN COUNTY, ILLINOIS

NONMAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES

Year Ended December 31, 2008

	<u>Children's Waiting Room</u>	<u>Fairview Building Fund</u>	<u>Nursing Home Employee Vending</u>
REVENUES			
General property taxes	\$ -	\$ -	\$ -
Other taxes	-	-	-
Licenses, permits, fees, and fines	35,050	-	-
Intergovernmental	-	-	-
Charges for services	-	64,669	4,646
Interest	-	-	-
Miscellaneous	-	-	-
Total revenues	<u>35,050</u>	<u>64,669</u>	<u>4,646</u>
EXPENDITURES			
Current:			
General government	-	62,269	3,739
Public safety	33,000	-	-
Highway and streets	-	-	-
Health and welfare	-	-	-
Culture and recreation	-	-	-
Capital outlay:	-	-	-
Highway, bridges, and streets	-	-	-
Other	-	-	-
Debt service	-	-	-
Total expenditures	<u>33,000</u>	<u>62,269</u>	<u>3,739</u>
Excess (deficiency) of revenues over expenditures	<u>2,050</u>	<u>2,400</u>	<u>907</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Proceeds from capital lease	-	-	-
Proceeds from disposition of capital assets	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	2,050	2,400	907
FUND BALANCES (DEFICIT)			
Beginning of year	<u>46,086</u>	<u>4,944</u>	<u>5,602</u>
End of year	<u>\$ 48,136</u>	<u>\$ 7,344</u>	<u>\$ 6,509</u>

SCHEDULE 2
(CONTINUED)

Special Revenue

Metro McLean County Centralized Communications Center	Township Motor Fuel Tax	Township Bridge Program	Law Library	Collector Tax Indemnity	Capital Improvement Fund	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,296,995
-	-	-	-	-	-	92,852
37,200	-	-	77,641	26,040	-	2,387,085
1,637,316	2,114,257	268,603	-	-	-	10,169,650
-	-	-	-	-	-	3,259,294
5,253	60,547	223	-	12,899	-	150,079
42	58,148	-	10,273	-	-	209,692
<u>1,679,811</u>	<u>2,232,952</u>	<u>268,826</u>	<u>87,914</u>	<u>38,939</u>	<u>-</u>	<u>35,565,647</u>
-	-	-	-	-	-	7,555,371
2,397,079	-	-	71,972	-	-	4,757,735
-	2,783,452	231,655	-	-	-	8,159,864
-	-	-	-	-	-	7,193,726
-	-	-	-	-	-	567,096
18,000	-	-	-	-	-	5,746,319
-	-	-	-	-	-	1,173,575
12,430	-	-	-	-	-	2,134,718
<u>2,427,509</u>	<u>2,783,452</u>	<u>231,655</u>	<u>71,972</u>	<u>-</u>	<u>-</u>	<u>37,288,404</u>
<u>(747,698)</u>	<u>(550,500)</u>	<u>37,171</u>	<u>15,942</u>	<u>38,939</u>	<u>-</u>	<u>(1,722,757)</u>
583,362	-	-	-	-	-	799,900
-	-	-	-	-	-	17,054
-	-	-	-	-	-	-
-	-	(162,049)	-	-	-	(1,227,607)
<u>583,362</u>	<u>-</u>	<u>(162,049)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(410,653)</u>
(164,336)	(550,500)	(124,878)	15,942	38,939	-	(2,133,410)
<u>306,359</u>	<u>2,459,630</u>	<u>158,547</u>	<u>16,929</u>	<u>263,100</u>	<u>486</u>	<u>13,725,278</u>
<u>\$ 142,023</u>	<u>\$ 1,909,130</u>	<u>\$ 33,669</u>	<u>\$ 32,871</u>	<u>\$ 302,039</u>	<u>\$ 486</u>	<u>\$ 11,591,868</u>

GENERAL FUND

The County's General Fund is used to account for all transactions of a governmental unit which are not properly accounted for in another fund. For reporting purposes, in compliance with *Statement 10 of the Government Accounting Standards Board*, the County's Tort Judgment Account and Employee Benefit Account have been combined with the General Fund.

General Account - To account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

Tort Judgment Account - This fund has been established to fund unemployment, workmen's compensation, and liability claims of County employees.

Employee Benefit Account - This fund is responsible for collecting County employee medical and hospital insurance premiums and funding insurance coverage payments of this nature.

McLEAN COUNTY, ILLINOIS
GENERAL FUND BY ACCOUNT
COMBINING BALANCE SHEET

December 31, 2008
 With Comparative Figures for December 31, 2007

ASSETS	Accounts			Totals	
	General	Tort Judgment	Employee Benefit	2008	2007
Cash and investments	\$ 7,040,648	\$ (255,051)	\$ 193,550	\$ 6,979,147	\$ 9,513,604
Receivables:					
State of Illinois	3,282,488	140	-	3,282,628	3,176,158
General property taxes	8,338,804	2,427,620	-	10,766,424	9,847,168
Accounts	63,527	295	-	63,822	63,045
Insurance recoveries	-	58,820	-	58,820	653,040
Other	154,690	-	-	154,690	225,656
Due from other funds	1,093,223	35,991	4,554	1,133,768	1,141,179
Due from fiduciary funds	-	-	-	-	650
Due from component units	711,900	-	-	711,900	759,458
Inventories	75,370	-	-	75,370	98,178
Other assets	2,583	58,326	-	60,909	55,766
TOTAL ASSETS	\$ 20,763,233	\$ 2,326,141	\$ 198,104	\$ 23,287,478	\$ 25,533,902
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 644,748	\$ 144,431	\$ 13,332	\$ 802,511	\$ 574,382
Deferred revenue - property taxes	8,338,804	2,427,620	-	10,766,424	9,847,168
Deferred revenue - other	598,911	-	-	598,911	12,216
Due to individuals and other governmental entities	218,790	7	28,856	247,653	219,290
Due to State of Illinois	17,217	23,000	-	40,217	120,170
Due to other funds	408,267	107,014	-	515,281	3,780
Due to fiduciary funds	664,495	23,555	-	688,050	488,179
Claims payable	-	1,164,826	-	1,164,826	1,437,773
Total liabilities	<u>10,891,232</u>	<u>3,890,453</u>	<u>42,188</u>	<u>14,823,873</u>	<u>12,702,958</u>
FUND BALANCES					
Reserved for tort judgment	-	-	-	-	-
Reserved for inventories	75,370	-	-	75,370	-
Unreserved - undesignated	9,796,631	(1,564,312)	155,916	8,388,235	12,830,944
Total fund balances	<u>9,872,001</u>	<u>(1,564,312)</u>	<u>155,916</u>	<u>8,463,605</u>	<u>12,830,944</u>
TOTAL LIABILITIES AND FUND BALANCES	\$ 20,763,233	\$ 2,326,141	\$ 198,104	\$ 23,287,478	\$ 25,533,902

McLEAN COUNTY, ILLINOIS

GENERAL FUND BY ACCOUNT

COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE

Year Ended December 31, 2008

With Comparative Figures for the Year Ended December 31, 2007

	Accounts			Totals	
	General	Tort Judgment	Employee Benefit	2008	2007
REVENUES					
General property taxes	\$ 7,552,776	\$ 2,379,241	\$ -	\$ 9,932,017	\$ 9,331,787
Other taxes	9,145,272	-	-	9,145,272	7,536,649
Licenses, permits, fees, and fines	5,277,800	-	-	5,277,800	5,885,643
Intergovernmental	2,672,532	-	-	2,672,532	4,453,411
Charges for services	1,850,120	2,780	4,060,060	5,912,960	5,730,527
Maintenance contracts	3,114,374	-	-	3,114,374	2,914,050
Interest	1,041,318	-	8,002	1,049,320	1,497,301
Miscellaneous	69,356	3,937	25	73,318	130,791
Total revenues	<u>30,723,548</u>	<u>2,385,958</u>	<u>4,068,087</u>	<u>37,177,593</u>	<u>37,480,159</u>
EXPENDITURES					
Current:					
General government	10,917,887	2,691,933	4,273,037	17,882,857	16,207,039
Public safety	20,383,179	-	-	20,383,179	18,672,079
Culture and recreation	535,799	-	-	535,799	469,854
Capital outlay	1,716,477	-	-	1,716,477	740,914
Debt service	236,946	-	-	236,946	234,206
Total expenditures	<u>33,790,288</u>	<u>2,691,933</u>	<u>4,273,037</u>	<u>40,755,258</u>	<u>36,324,092</u>
Excess (deficiency) of revenue over expenditures	<u>(3,066,740)</u>	<u>(305,975)</u>	<u>(204,950)</u>	<u>(3,577,665)</u>	<u>1,156,067</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	554,210	-	4,554	558,764	546,620
Proceeds from capital leases	5,495	-	-	5,495	38,465
Proceeds from disposition of capital assets	2,300	-	-	2,300	-
Transfers out	(583,362)	(208,061)	-	(791,423)	(946,956)
Extraordinary item - loss on fire	-	(564,810)	-	(564,810)	-
Total other financing sources (uses)	<u>(21,357)</u>	<u>(772,871)</u>	<u>4,554</u>	<u>(789,674)</u>	<u>(361,871)</u>
Net change in fund balance	<u>(3,088,097)</u>	<u>(1,078,846)</u>	<u>(200,396)</u>	<u>(4,367,339)</u>	<u>794,196</u>
FUND BALANCE					
Beginning of year	<u>12,960,098</u>	<u>(485,466)</u>	<u>356,312</u>	<u>12,830,944</u>	<u>12,036,748</u>
End of year	<u>\$ 9,872,001</u>	<u>\$ (1,564,312)</u>	<u>\$ 155,916</u>	<u>\$ 8,463,605</u>	<u>\$ 12,830,944</u>

McLEAN COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2008

With Comparative Figures for the Year Ended December 31, 2007

	<u>2008</u>		<u>Actual</u>	<u>2007</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
CURRENT				
General Government:				
County Board:				
Personal services	\$ 135,355	\$ 135,355	\$ 117,882	\$ 113,098
Contractual services	1,209,269	1,180,878	1,356,084	804,451
Commodities	4,650	5,547	2,762	2,972
Transfers out to other funds	-	583,362	-	-
Total County Board	<u>1,349,274</u>	<u>1,905,142</u>	<u>1,476,728</u>	<u>920,521</u>
County Administrator:				
Personal services	366,106	366,106	373,842	327,849
Contractual services	125,900	125,900	122,889	102,494
Commodities	34,900	34,900	33,349	27,119
Total County Administrator	<u>526,906</u>	<u>526,906</u>	<u>530,080</u>	<u>457,462</u>
County Auditor:				
Personal services	320,996	320,996	313,591	282,395
Contractual services	17,370	15,852	13,897	10,452
Commodities	15,350	16,155	15,562	19,173
Minor equipment	2,000	3,518	3,517	9,756
Total County Auditor	<u>355,716</u>	<u>356,521</u>	<u>346,567</u>	<u>321,776</u>
County Treasurer:				
Personal services	271,683	271,683	271,625	260,883
Contractual services	24,200	24,200	23,945	23,162
Commodities	52,700	52,700	48,166	45,233
Minor equipment	-	-	374	1,495
Total County Treasurer	<u>348,583</u>	<u>348,583</u>	<u>344,110</u>	<u>330,773</u>
County Clerk:				
Personal services	368,372	379,372	377,413	347,707
Contractual services	324,400	346,948	353,616	200,287
Commodities	98,830	135,386	137,164	50,261
Minor equipment	52,350	81,746	81,746	50,135
Total County Clerk	<u>843,952</u>	<u>943,452</u>	<u>949,939</u>	<u>648,390</u>

McLEAN COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2008

With Comparative Figures for the Year Ended December 31, 2007

	<u>2008</u>		<u>Actual</u>	<u>2007</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
CURRENT (CONTINUED)				
General Government (Continued):				
Recorder of Deeds:				
Personal services	\$ 178,827	\$ 178,827	\$ 181,908	\$ 172,806
Contractual services	14,500	14,500	12,573	11,439
Commodities	30,950	30,950	28,968	18,010
Minor Equipment	24,538	26,214	10,327	5,495
Total Recorder of Deeds	<u>248,815</u>	<u>250,491</u>	<u>233,776</u>	<u>207,750</u>
Department of Building and Zoning:				
Personal services	247,687	247,687	242,152	227,537
Contractual services	55,641	63,137	29,883	50,798
Commodities	9,910	9,910	7,710	7,582
Minor Equipment	-	-	-	-
Total Department of Building and Zoning	<u>313,238</u>	<u>320,734</u>	<u>279,745</u>	<u>285,917</u>
Information Services Department:				
Personal services	1,000,828	1,000,828	1,007,160	971,853
Contractual services	447,388	583,075	494,698	559,477
Commodities	43,235	50,235	38,118	32,200
Minor equipment	208,400	230,709	171,258	205,919
Total Information Services Department	<u>1,699,851</u>	<u>1,864,847</u>	<u>1,711,234</u>	<u>1,769,449</u>
Facilities Management:				
Personal services	1,570,587	1,570,587	1,619,253	1,555,626
Contractual services	1,889,918	1,889,918	1,906,891	1,773,263
Commodities	317,755	318,343	305,787	311,485
Minor equipment	33,400	66,542	56,791	27,239
Total Facilities Management	<u>3,811,660</u>	<u>3,845,390</u>	<u>3,888,722</u>	<u>3,667,613</u>

McLEAN COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2008

With Comparative Figures for the Year Ended December 31, 2007

	<u>2008</u>		<u>Actual</u>	<u>2007</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
CURRENT (CONTINUED)				
General Government (Continued):				
City of Bloomington - Election:				
Personal services	\$ 98,081	\$ 98,081	\$ 97,881	\$ 98,378
Contractual services	419,124	419,124	419,124	399,928
Total City of Bloomington - Election	517,205	517,205	517,005	498,306
Assessment Office:				
Personal services	439,654	439,654	428,892	409,255
Contractual services	154,170	154,170	118,942	190,158
Commodities	78,925	78,925	77,742	67,556
Minor equipment	14,000	14,000	14,405	-
Total Assessment Office	686,749	686,749	639,981	666,969
Total General Government	10,701,949	11,566,020	10,917,887	9,774,926
Public Safety:				
Merit Board:				
Personal services	8,000	8,000	5,387	5,240
Contractual services	6,900	6,900	4,131	5,922
Commodities	500	500	211	135
Total Merit Board	15,400	15,400	9,729	11,297
Circuit Clerk:				
Personal services	1,960,240	1,960,240	1,871,541	1,786,495
Contractual services	40,975	40,975	37,167	35,610
Commodities	111,090	111,090	117,514	110,753
Minor equipment	22,500	12,259	-	-
Total Circuit Clerk	2,134,805	2,124,564	2,026,222	1,932,858

McLEAN COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2008

With Comparative Figures for the Year Ended December 31, 2007

	<u>2008</u>		<u>Actual</u>	<u>2007</u> <u>Actual</u>
	<u>Budget</u>	<u>Budget</u>		
	<u>Original</u>	<u>Final</u>		
CURRENT (CONTINUED)				
Public Safety (Continued):				
Circuit Court:				
Personal services	\$ 429,053	\$ 429,053	\$ 442,027	\$ 420,024
Contractual services	395,646	393,146	402,988	436,474
Commodities	43,250	43,250	45,134	48,492
Minor equipment	4,200	5,200	5,162	5,495
	<u>872,149</u>	<u>870,649</u>	<u>895,311</u>	<u>910,485</u>
Total Circuit Court				
Jury Commission:				
Personal services	85,003	85,003	80,922	75,633
Contractual services	9,185	9,185	7,718	6,554
Commodities	15,623	15,623	14,460	15,818
	<u>109,811</u>	<u>109,811</u>	<u>103,100</u>	<u>98,005</u>
Total Jury Commission				
State's Attorney:				
Personal services	2,232,302	2,232,302	2,178,850	2,051,592
Contractual services	239,413	239,413	224,762	197,158
Commodities	47,878	55,168	56,117	48,156
Minor equipment	-	15,391	17,767	-
	<u>2,519,593</u>	<u>2,542,274</u>	<u>2,477,496</u>	<u>2,296,906</u>
Total State's Attorney				
Public Defender:				
Personal services	1,261,818	1,261,818	1,265,833	1,169,618
Contractual services	289,371	289,371	328,739	258,339
Commodities	29,371	29,371	23,124	19,995
Minor equipment	-	-	1,000	16,079
	<u>1,580,560</u>	<u>1,580,560</u>	<u>1,618,696</u>	<u>1,464,031</u>
Total Public Defender				
Court Services:				
Personal services	3,609,146	3,609,146	3,459,849	3,286,459
Contractual services	240,671	253,946	192,349	183,350
Commodities	109,336	123,811	102,355	113,705
Minor equipment	-	-	8,887	15,705
	<u>3,959,153</u>	<u>3,986,903</u>	<u>3,763,440</u>	<u>3,599,219</u>
Total Court Services				

McLEAN COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2008

With Comparative Figures for the Year Ended December 31, 2007

	<u>2008</u>		<u>Actual</u>	<u>2007</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
CURRENT (CONTINUED)				
Public Safety (Continued):				
County Sheriff:				
Personal services	\$ 6,907,414	\$ 6,907,414	\$ 6,885,920	\$ 6,431,860
Contractual services	408,519	1,118,519	1,161,681	679,648
Commodities	607,668	618,023	682,594	574,638
Minor equipment	58,980	68,980	54,721	32,323
Total County Sheriff	<u>7,982,581</u>	<u>8,712,936</u>	<u>8,784,916</u>	<u>7,718,469</u>
Coroner:				
Personal services	265,962	277,962	283,499	266,501
Contractual services	164,872	198,737	179,218	172,969
Commodities	35,900	37,700	34,508	34,679
Minor equipment	47,100	17,115	21,853	-
Total Coroner	<u>513,834</u>	<u>531,514</u>	<u>519,078</u>	<u>474,149</u>
Emergency Management Agency:				
Personal services	127,057	127,057	130,314	124,313
Contractual services	29,100	29,100	24,831	23,332
Commodities	11,950	11,950	13,724	11,530
Minor equipment	3,000	3,000	16,322	7,485
Total Emergency Management Agency	<u>171,107</u>	<u>171,107</u>	<u>185,191</u>	<u>166,660</u>
Total Public Safety	<u>19,858,993</u>	<u>20,645,718</u>	<u>20,383,179</u>	<u>18,672,079</u>
Culture and Recreation:				
Department of Parks and Recreation:				
Personal services	\$ 302,438	\$ 302,438	\$ 267,415	\$ 284,647
Contractual services	169,650	180,650	163,431	87,498
Commodities	85,085	98,585	96,670	85,891
Minor equipment	18,380	18,380	8,283	11,818
Total Department of Parks and Recreation	<u>575,553</u>	<u>600,053</u>	<u>535,799</u>	<u>469,854</u>

McLEAN COUNTY, ILLINOIS

GENERAL ACCOUNT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2008
With Comparative Figures for the Year Ended December 31, 2007

	<u>2008</u>			<u>2007</u>
	<u>Budget</u>		<u>Actual</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>		
CURRENT (CONTINUED)				
CAPITAL OUTLAY				
County Board	179,406	185,617	197,364	178,344
County Administrator	-	-	-	-
Information Services Department	-	12,000	22,597	213,058
Facilities Management	218,529	2,040,349	1,426,177	300,634
County Recorder	-	-	7,110	-
Circuit Clerk	-	10,241	10,241	-
State's Attorney	-	-	-	-
Court Services	8,913	8,913	-	16,004
County Sheriff	-	-	-	-
Coroner	-	29,985	29,985	-
Department of Parks and Recreation	45,750	114,009	23,003	32,874
Total capital outlay	<u>452,598</u>	<u>2,401,114</u>	<u>1,716,477</u>	<u>740,914</u>
DEBT SERVICE	<u>254,605</u>	<u>278,605</u>	<u>236,946</u>	<u>234,206</u>
TOTAL EXPENDITURES	<u>\$ 31,843,698</u>	<u>\$ 35,491,510</u>	<u>\$ 33,790,288</u>	<u>\$ 29,891,979</u>

McLEAN COUNTY, ILLINOIS

TORT JUDGMENT ACCOUNT

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended December 31, 2008

With Comparative Figures for Year Ended December 31, 2007

	<u>2008</u>			<u>2007</u>
	<u>Budget</u>			<u>Actual</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
CURRENT				
General Government:				
Personal services	\$ 794,721	\$ 794,721	\$ 862,301	\$ 806,194
Contractual services	1,399,818	1,325,553	1,582,813	1,287,461
Commodities	61,510	135,775	240,564	207,518
Minor equipment	5,000	11,500	6,255	-
Loss on 2003 fire/explosion	-	-	564,810	-
TOTAL EXPENDITURES	<u>\$ 2,261,049</u>	<u>\$ 2,267,549</u>	<u>\$ 3,256,743</u>	<u>\$ 2,301,173</u>

SPECIAL REVENUE FUNDS

Funds used to account for revenue from specific taxes or other earmarked revenue sources which, by statute, charter provision, or local ordinance, are designated to finance particular functions or activities of government.

The County maintained 50 individual Special Revenue Funds.

Following are individual Special Revenue Funds:

Working Cash Fund - To account for financial resources held by the County which may be temporarily loaned to other funds.

Parks and Recreation Special Activities Fund - To account for the receipts from special activities at Comlara Park.

Dental Sealant Grant Fund - To account for the revenue and related expenditures of the Grant.

Women, Infants, and Children Fund - To account for the revenue and related expenditures of the Grant.

Preventive Block Grant Fund - To account for the revenue and related expenditures of the Grant.

Family Case Management Fund - To account for the revenue and related expenditures of the Grant.

AIDS Counseling and Testing Grant Fund - To account for the revenue and related expenditures of the Grant.

Persons With Developmental Disabilities Fund - To account for grants, entitlements, and other revenues to provide for the well being of persons requiring services.

Tuberculosis Care and Treatment Fund - To account for grants, entitlements, and other revenues so mandated that finance the operations related to tuberculosis care and treatment.

County Health Fund - The County Health Fund accounts for grants, entitlements, and other revenues that finance the operations of the County's health-related activities.

County Highway Fund - To account for revenues derived from specific taxes and user charges for the maintenance of County highways.

SPECIAL REVENUE FUNDS (CONTINUED)

County Bridge Fund - To account for revenue derived from state grants, specific taxes to be used for the maintenance of County bridges, and a portion of rural township bridges.

County Matching Tax Fund - Revenues received through the use of this tax are used to match federal or state motor fuel tax funds for road purposes or for transportation planning studies.

County Motor Fuel Tax Fund - To account for revenue provided through state gasoline taxes for the maintenance and repairs to County highways. State laws require gasoline taxes to be used to maintain highways and roads.

Children's Advocacy Center Fund - To account for the activity of grants relating to children's advocacy.

Social Security Fund - To account for revenues and expenditures of social security contributions made for County employees.

Illinois Municipal Retirement Fund - To account for revenues and expenditures of retirement contributions made to the statewide Illinois Municipal Retirement Fund for County employees.

Co-Operative Extension Fund - To account for tax revenue used to support co-operative extension activities.

Historical Museum Fund - To account for the revenue and expenditures of the Historical Museum.

Veterans' Assistance Commission Fund - The Commission provides emergency relief to indigent veterans, assists veterans in gaining earned benefits, and advocates for veterans.

Recorder Document Storage Fund - To account for the revenues and expenditures related to the recording of deeds, mortgages, etc.

Circuit Clerk Operations and Administration - To account for activities related to the operations and administration of the Circuit Clerk's Office.

Circuit Clerk Automation Fund - To account for activities related to revenue generated by the Circuit Clerk for fines assessed through court cases.

Court Security Fund - To account for activities related to court security from revenue generated by the Circuit Clerk for fines assessed through court cases.

Court Document Storage Fund - To account for activities related to court document storage from revenue generated by the Circuit Clerk for fines assessed through court cases.

Maintenance and Child Support Collection Fund - To account for the administrative fee and related expenditures for the collection and disbursement of child support payments through the McLean County Circuit Clerk's office.

SPECIAL REVENUE FUNDS (CONTINUED)

Fairview Building Fund - This fund is used to account for the improvements to the Fairview Building.

Nursing Home Employee Vending Fund - To account for vending activity for the benefit of nursing home employees.

Metro McLean County Centralized Communications Center Fund - To account for revenues and expenditures generated from an intergovernmental agreement with the City of Bloomington, Town of Normal, and McLean County for emergency dispatch operations.

Township Motor Fuel Tax Fund - To account for monies provided through state gasoline taxes for the maintenance and repairs to township roads.

Township Bridge Program Fund - To account for revenue provided through state grants for the maintenance and repairs of township bridges.

Law Library Fund - To account for certain court fees restricted for the purchase of reference law materials.

Collector Tax Indemnity Fund - To account for specific fees charged to purchasers of property sold for unpaid property taxes. The use of these fees is restricted to tax sale litigation brought against the new purchaser and the County.

Capital Improvement Fund - This fund is used to account for specific capital improvement projects.

SCHEDULE 7

McLEAN COUNTY, ILLINOIS
PARKS AND RECREATION SPECIAL ACTIVITIES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE

Year Ended December 31, 2008
With Comparative Figures for Year Ended December 31, 2007

	<u>2008</u>	<u>2007</u>
REVENUES		
Charges for services	<u>\$ 3,789</u>	<u>\$ 4,292</u>
 EXPENDITURES		
Current - culture and recreation:		
Capital outlay, minor equipment	<u>4,091</u>	<u>3,047</u>
Commodities	<u>4,091</u>	<u>3,047</u>
Total expenditures		
Excess (deficiency) of revenues over expenditures	(302)	1,245
 FUND BALANCE		
Beginning of year	<u>35,821</u>	<u>34,576</u>
End of year	<u>\$ 35,519</u>	<u>\$ 35,821</u>

McLEAN COUNTY, ILLINOIS

DENTAL SEALANT GRANT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2008

With Comparative Figures for Year Ended December 31, 2007

	<u>2008</u>		<u>Actual</u>	<u>2007</u> <u>Actual</u>
	<u>Budget</u>	<u>Final</u>		
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Licenses, permits, fees and fines	\$ 14,000	\$ 14,000	\$ 4,811	\$ 7,864
Intergovernmental	213,321	285,321	283,554	248,635
Charges for services	4,500	4,500	6,959	2,768
Contributions	-	14,600	14,720	-
Miscellaneous	-	-	-	39
Total revenues	<u>231,821</u>	<u>318,421</u>	<u>310,044</u>	<u>259,306</u>
EXPENDITURES				
Current - health and welfare:				
Personal services	64,096	68,406	75,147	61,023
Contractual services	142,635	188,655	182,395	141,426
Commodities	21,590	30,360	34,379	21,735
Minor equipment	3,500	16,500	-	-
Capital outlay	-	14,500	25,419	-
Total expenditures	<u>231,821</u>	<u>318,421</u>	<u>317,340</u>	<u>224,184</u>
Excess of revenues over expenditures	-	-	(7,296)	35,122
OTHER FINANCING SOURCES AND USES				
Transfers out	-	(1,500)	(1,500)	-
Net change in fund balance	-	(1,500)	(8,796)	35,122
FUND BALANCE				
Beginning of year	-	1,500	186,510	151,388
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 177,714</u>	<u>\$ 186,510</u>

McLEAN COUNTY, ILLINOIS

WOMEN, INFANTS, AND CHILDREN FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2008

With Comparative Figures for Year Ended December 31, 2007

	<u>2008</u>		<u>2007</u>
	<u>Budget</u>		
	<u>Original</u>	<u>Final</u>	<u>Actual</u>
REVENUES			
Intergovernmental	\$ 386,167	\$ 407,092	\$ 413,658
Miscellaneous	-	-	17
Total revenues	<u>386,167</u>	<u>407,092</u>	<u>413,675</u>
EXPENDITURES			
Current - health and welfare:			
Personal services	313,616	322,455	326,596
Contractual services	43,976	47,876	51,023
Commodities	25,575	25,575	23,924
Minor equipment	<u>3,000</u>	<u>11,186</u>	<u>11,186</u>
Total expenditures	<u>386,167</u>	<u>407,092</u>	<u>412,729</u>
Excess of revenues over expenditures	-	-	946
FUND BALANCE			
Beginning of year	-	-	152,344
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 153,290</u>

McLEAN COUNTY, ILLINOIS

PREVENTIVE BLOCK GRANT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2008

With Comparative Figures for Year Ended December 31, 2007

	<u>2008</u>		<u>Actual</u>	<u>2007</u> <u>Actual</u>
	<u>Budget</u>	<u>Final</u>		
<u>REVENUES</u>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
Licenses, permits, fees and fines	\$ 1,875	\$ 1,875	\$ 3,622	\$ -
Intergovernmental	164,178	164,178	140,575	149,559
Charges for services	5,600	5,600	5,834	-
Miscellaneous	2,500	2,500	445	2,259
Total revenues	<u>174,153</u>	<u>174,153</u>	<u>150,476</u>	<u>151,818</u>
EXPENDITURES				
Current - health and welfare:				
Personal services	89,177	89,177	98,334	73,637
Contractual services	56,835	56,835	40,188	40,457
Commodities	26,141	26,141	16,763	20,576
Minor equipment	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>174,153</u>	<u>174,153</u>	<u>155,285</u>	<u>134,670</u>
Excess (deficiency) of revenues over expenditures	-	-	(4,809)	17,148
FUND BALANCE				
Beginning of year	<u>-</u>	<u>-</u>	<u>44,104</u>	<u>26,956</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 39,295</u>	<u>\$ 44,104</u>

McLEAN COUNTY, ILLINOIS

FAMILY CASE MANAGEMENT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2008

With Comparative Figures for Year Ended December 31, 2007

	<u>2008</u>		<u>2007</u>
	<u>Budget</u>		
	<u>Original</u>	<u>Final</u>	<u>Actual</u>
REVENUES			
Intergovernmental	\$ 951,780	\$ 951,780	\$ 1,102,676
Charges for services	2,500	2,500	2,745
Miscellaneous	-	-	-
Total revenues	<u>954,280</u>	<u>954,280</u>	<u>1,105,421</u>
EXPENDITURES			
Current - health and welfare:			
Personal services	801,915	801,915	773,727
Contractual services	101,765	101,765	145,371
Commodities	46,600	46,600	34,674
Minor equipment	<u>4,000</u>	<u>4,000</u>	<u>-</u>
Total expenditures	<u>954,280</u>	<u>954,280</u>	<u>953,772</u>
Excess of revenues over expenditures	-	-	151,649
OTHER FINANCING SOURCES AND USES			
Transfers out	<u>-</u>	<u>(15,000)</u>	<u>(15,000)</u>
Net change in fund balance	-	(15,000)	136,649
FUND BALANCE			
Beginning of year	<u>-</u>	<u>15,000</u>	<u>463,569</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 463,569</u>

McLEAN COUNTY, ILLINOIS

AIDS COUNSELING AND TESTING GRANT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2008

With Comparative Figures for Year Ended December 31, 2007

	<u>2008</u>		<u>Actual</u>	<u>2007</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ 262,170	\$ 278,170	\$ 265,771	\$ 241,586
Miscellaneous	-	-	-	641
Total revenues	<u>262,170</u>	<u>278,170</u>	<u>265,771</u>	<u>242,227</u>
EXPENDITURES				
Current - health and welfare:				
Personal services	139,565	147,439	149,371	128,418
Contractual services	75,309	77,813	62,406	83,354
Commodities	43,296	48,918	37,441	34,094
Minor equipment	4,000	4,000	8,212	1,017
Capital outlay	-	-	-	-
Total expenditures	<u>262,170</u>	<u>278,170</u>	<u>257,430</u>	<u>246,883</u>
Excess (deficiency) of revenues over expenditures	-	-	8,341	(4,656)
FUND BALANCE				
Beginning of year	-	-	55,500	60,156
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 63,841</u>	<u>\$ 55,500</u>

McLEAN COUNTY, ILLINOIS

PERSONS WITH DEVELOPMENTAL DISABILITIES FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2008

With Comparative Figures for Year Ended December 31, 2007

	<u>2008</u>		<u>Actual</u>	<u>2007</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
General property taxes	\$ 616,503	\$ 616,503	\$ 616,732	\$ 601,231
EXPENDITURES				
Current - health and welfare:				
Contractual services	<u>616,503</u>	<u>616,503</u>	<u>611,125</u>	<u>597,075</u>
Excess of revenues over expenditures	-	-	5,607	4,156
FUND BALANCE				
Beginning of year	<u>-</u>	<u>-</u>	<u>47,833</u>	<u>43,677</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 53,440</u>	<u>\$ 47,833</u>

McLEAN COUNTY, ILLINOIS

TUBERCULOSIS CARE AND TREATMENT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2008

With Comparative Figures for Year Ended December 31, 2007

	<u>2008</u>		<u>Actual</u>	<u>2007 Actual</u>
	<u>Budget</u>	<u>Final</u>		
	<u>Original</u>	<u>Final</u>		
REVENUES				
General property taxes	\$ 310,179	\$ 310,179	\$ 309,828	\$ 296,382
Charges for services	4,100	4,100	-	-
Miscellaneous	-	-	414	645
Total revenues	<u>314,279</u>	<u>314,279</u>	<u>310,242</u>	<u>297,027</u>
EXPENDITURES				
Current - health and welfare:				
Personal services	175,876	175,876	166,411	162,635
Contractual services	124,735	124,735	80,970	114,612
Commodities	11,668	18,019	8,442	13,373
Minor equipment	2,000	2,000	-	2,033
Total expenditures	<u>314,279</u>	<u>320,630</u>	<u>255,823</u>	<u>292,653</u>
Excess (deficiency) of revenues over expenditures	-	(6,351)	54,419	4,374
OTHER FINANCING SOURCES AND USES				
Transfers out	-	(3,750)	(3,750)	-
Net change in fund balance	-	(10,101)	50,669	4,374
FUND BALANCE				
Beginning of year	-	3,750	202,350	197,976
End of year	<u>\$ -</u>	<u>\$ (6,351)</u>	<u>\$ 253,019</u>	<u>\$ 202,350</u>

McLEAN COUNTY, ILLINOIS

COUNTY HEALTH DEPARTMENT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2008

With Comparative Figures for Year Ended December 31, 2007

	<u>2008</u>		<u>Actual</u>	<u>2007</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
General property taxes	\$ 2,917,596	\$ 2,917,596	\$ 2,914,132	\$ 2,667,434
Licenses, permits, fees and fines	529,451	521,151	550,129	614,167
Intergovernmental	355,978	355,978	282,630	405,918
Charges for services	232,674	240,674	260,072	237,545
Miscellaneous	-	300	1,846	5,203
Total revenues	<u>4,035,699</u>	<u>4,035,699</u>	<u>4,008,809</u>	<u>3,930,267</u>
EXPENDITURES				
Current - health and welfare:				
Personal services	2,345,895	2,345,895	2,295,846	2,236,903
Contractual services	1,587,004	1,688,529	1,557,769	1,529,102
Commodities	128,526	131,026	109,129	114,112
Minor equipment	19,000	20,270	12,543	19,649
Capital outlay	-	-	-	21,427
Total expenditures	<u>4,080,425</u>	<u>4,185,720</u>	<u>3,975,287</u>	<u>3,921,193</u>
Excess (deficiency) of revenues over expenditures	(44,726)	(150,021)	33,522	9,074
OTHER FINANCING SOURCES AND USES				
Transfers in	-	20,250	20,250	1,744
Net change in fund balance	(44,726)	(129,771)	53,772	10,818
FUND BALANCE				
Beginning of year	<u>44,726</u>	<u>99,476</u>	<u>1,245,164</u>	<u>1,234,346</u>
End of year	<u>\$ -</u>	<u>\$ (30,295)</u>	<u>\$ 1,298,936</u>	<u>\$ 1,245,164</u>

McLEAN COUNTY, ILLINOIS

COUNTY HIGHWAY FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2008

With Comparative Figures for Year Ended December 31, 2007

	<u>2008</u>		<u>2007</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>	
REVENUES			
General property taxes	\$ 2,377,782	\$ 2,377,782	\$ 2,373,396
Intergovernmental	-	-	-
Charges for services	1,207,000	2,214,371	1,896,352
Interest	11,000	11,000	11,000
Miscellaneous	9,000	9,000	14,760
Total revenues	<u>3,604,782</u>	<u>4,612,153</u>	<u>4,295,508</u>
EXPENDITURES			
Current - highways and streets:			
Personal services	1,018,820	1,018,820	1,038,665
Contractual services	655,100	655,100	549,868
Commodities	479,600	566,600	504,307
Minor equipment	90,000	90,000	73,649
Capital outlay:			
Highways, bridges, and streets	850,762	2,334,103	1,996,485
Other	618,000	1,018,000	1,027,637
Debt service	-	-	6,732
Total expenditures	<u>3,712,282</u>	<u>5,682,623</u>	<u>5,197,343</u>
Excess (deficiency) of revenues over expenditures	<u>(107,500)</u>	<u>(1,070,470)</u>	<u>(901,835)</u>
OTHER FINANCING SOURCES AND USES			
Transfers in	-	-	-
Proceeds from capital lease	-	-	17,054
Proceeds from disposition of capital assets	7,500	7,500	-
Transfers out	-	-	(5,424)
Total other financing sources (uses)	<u>7,500</u>	<u>7,500</u>	<u>11,630</u>
Net change in fund balance	(100,000)	(1,062,970)	(890,205)
FUND BALANCE			
Beginning of year	<u>100,000</u>	<u>187,000</u>	<u>2,144,410</u>
End of year	<u>\$ -</u>	<u>\$ (875,970)</u>	<u>\$ 1,254,205</u>

McLEAN COUNTY, ILLINOIS

COUNTY BRIDGE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2008

With Comparative Figures for Year Ended December 31, 2007

	<u>2008</u>		<u>2007</u>
	<u>Budget</u>		
	<u>Original</u>	<u>Final</u>	<u>Actual</u>
REVENUES			
General property taxes	\$ 1,581,000	\$ 1,581,000	\$ 1,578,367
Charges for services	-	-	156,620
Interest	15,000	15,000	15,000
Miscellaneous	152,000	152,000	77,018
Total revenues	<u>1,748,000</u>	<u>1,748,000</u>	<u>1,827,005</u>
EXPENDITURES			
Current - highways and streets:			
Personal services	257,759	257,759	194,887
Contractual services	274,500	274,500	563,553
Commodities	-	-	(7,202)
Capital outlay - highways, bridges, and streets	<u>1,215,741</u>	<u>1,215,741</u>	<u>758,795</u>
Total expenditures	<u>1,748,000</u>	<u>1,748,000</u>	<u>1,510,033</u>
Deficiency of revenues over expenditures	<u>-</u>	<u>-</u>	<u>316,972</u>
OTHER FINANCING SOURCES AND USES			
Transfers in	-	-	162,049
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>162,049</u>
Net change in fund balance	-	-	479,021
FUND BALANCE			
Beginning of year	<u>-</u>	<u>-</u>	<u>1,230,116</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,709,137</u>

McLEAN COUNTY, ILLINOIS

COUNTY MATCHING TAX FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2008

With Comparative Figures for Year Ended December 31, 2007

	<u>2008</u>		<u>Actual</u>	<u>2007</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
General property taxes	\$ 1,177,000	\$ 1,177,000	\$ 1,175,006	\$ 1,140,364
Interest	7,000	7,000	7,000	6,000
Miscellaneous	1,000	1,000	-	-
Total revenues	<u>1,185,000</u>	<u>1,185,000</u>	<u>1,182,006</u>	<u>1,146,364</u>
EXPENDITURES				
Current - highways and streets:				
Contractual services	29,500	29,500	663,483	53,883
Capital outlay - highways, bridges, and streets	<u>1,155,500</u>	<u>1,274,549</u>	<u>733,811</u>	<u>2,698,717</u>
Total expenditures	<u>1,185,000</u>	<u>1,304,049</u>	<u>1,397,294</u>	<u>2,752,600</u>
Excess of revenues over expenditures	-	(119,049)	(215,288)	(1,606,236)
OTHER FINANCING USES				
Transfers out	-	-	-	-
Net change in fund balance	-	(119,049)	(215,288)	(1,606,236)
FUND BALANCE				
Beginning of year	-	119,049	281,430	1,887,666
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 66,142</u>	<u>\$ 281,430</u>

McLEAN COUNTY, ILLINOIS

COUNTY MOTOR FUEL TAX FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2008

With Comparative Figures for Year Ended December 31, 2007

	<u>2008</u>		<u>Actual</u>	<u>2007</u> <u>Actual</u>
	<u>Budget</u>	<u>Budget</u>		
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ 3,095,000	\$ 3,095,000	\$ 2,703,493	\$ 3,559,203
Charges for services	-	-	627,544	-
Interest	15,000	15,000	38,157	91,606
Miscellaneous	5,000	5,000	6,134	(1)
Total revenues	<u>3,115,000</u>	<u>3,115,000</u>	<u>3,375,328</u>	<u>3,650,808</u>
EXPENDITURES				
Current - highways and streets:				
Personal services	870,812	870,812	729,323	896,120
Contractual services	1,285,200	1,404,985	834,224	989,594
Commodities	3,600	3,600	-	-
Capital outlay - highways, bridges, and streets	<u>1,095,411</u>	<u>1,667,421</u>	<u>2,239,228</u>	<u>1,707,445</u>
Total expenditures	<u>3,255,023</u>	<u>3,946,818</u>	<u>3,802,775</u>	<u>3,593,159</u>
Excess (deficiency) of revenues over expenditures	<u>(140,023)</u>	<u>(831,818)</u>	<u>(427,447)</u>	<u>57,649</u>
OTHER FINANCING SOURCES AND USES				
Transfers in	1,000	1,000	5,424	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources and uses	<u>1,000</u>	<u>1,000</u>	<u>5,424</u>	<u>-</u>
Net change in fund balance	<u>(139,023)</u>	<u>(830,818)</u>	<u>(422,023)</u>	<u>57,649</u>
FUND BALANCE				
Beginning of year	<u>139,023</u>	<u>711,033</u>	<u>1,548,999</u>	<u>1,491,350</u>
End of year	<u>\$ -</u>	<u>\$ (119,785)</u>	<u>\$ 1,126,976</u>	<u>\$ 1,548,999</u>

McLEAN COUNTY, ILLINOIS

CHILDREN'S ADVOCACY CENTER FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2008

With Comparative Figures for Year Ended December 31, 2007

	<u>2008</u>		<u>Actual</u>	<u>2007</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
General property taxes	\$ 127,000	\$ 127,000	\$ 125,685	\$ 121,375
Licenses, permits, fees and fines	-	-	51,977	-
Intergovernmental	346,257	346,257	333,124	343,616
Miscellaneous	764	764	(2)	1,236
Total revenues	<u>474,021</u>	<u>474,021</u>	<u>510,784</u>	<u>466,227</u>
EXPENDITURES				
Current - public safety:				
Personal services	385,290	385,290	414,601	381,014
Contractual services	80,371	80,371	77,119	75,372
Commodities	7,360	7,360	4,489	4,766
Minor equipment	1,000	1,000	906	-
Total expenditures	<u>474,021</u>	<u>474,021</u>	<u>497,115</u>	<u>461,152</u>
Excess (deficiency) of revenues over expenditures	-	-	13,669	5,075
FUND BALANCE				
Beginning of year	-	-	19,387	14,312
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 33,056</u>	<u>\$ 19,387</u>

McLEAN COUNTY, ILLINOIS

SOCIAL SECURITY FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2008

With Comparative Figures for Year Ended December 31, 2007

	<u>Budget</u>			
	<u>Original</u>	<u>2008 Final</u>	<u>Actual</u>	<u>2007 Actual</u>
REVENUES				
General property taxes	\$ 2,013,618	\$ 2,013,618	\$ 2,010,956	\$ 2,094,430
EXPENDITURES				
Current - general government:				
Personal services	<u>1,900,410</u>	<u>1,900,410</u>	<u>1,897,645</u>	<u>1,810,833</u>
Excess of revenues over expenditures	113,208	113,208	113,311	283,597
OTHER FINANCING USES				
Transfers in	-	-	16,651	-
Transfers out	<u>(313,208)</u>	<u>(313,208)</u>	<u>(323,168)</u>	<u>(310,084)</u>
Total other financing sources and uses	<u>(313,208)</u>	<u>(313,208)</u>	<u>(306,517)</u>	<u>(310,084)</u>
Excess of revenues over expenditures and other financing uses	(200,000)	(200,000)	(193,206)	(26,487)
FUND BALANCE				
Beginning of year	<u>200,000</u>	<u>200,000</u>	<u>347,987</u>	<u>374,474</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 154,781</u>	<u>\$ 347,987</u>

McLEAN COUNTY, ILLINOIS

ILLINOIS MUNICIPAL RETIREMENT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2008

With Comparative Figures for Year Ended December 31, 2007

	<u>2008</u>		<u>Actual</u>	<u>2007</u> <u>Actual</u>
	<u>Budget</u>	<u>Final</u>		
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
General property taxes	\$ 2,457,534	\$ 2,457,534	\$ 2,455,237	\$ 2,252,500
Other taxes	100,000	100,000	92,852	100,000
Miscellaneous	-	-	(1)	-
Total revenues	2,557,534	2,557,534	2,548,088	2,352,500
EXPENDITURES				
Current - general government:				
Personal services	<u>2,227,075</u>	<u>2,227,075</u>	<u>2,291,464</u>	<u>2,146,340</u>
Excess of revenues over expenditures	330,459	330,459	256,624	206,160
OTHER FINANCING USES				
Transfers in	-	-	12,164	-
Transfers out	<u>(330,459)</u>	<u>(330,459)</u>	<u>(340,540)</u>	<u>(323,713)</u>
Total other financing sources and uses	<u>(330,459)</u>	<u>(330,459)</u>	<u>(328,376)</u>	<u>(323,713)</u>
Net change in fund balance	-	-	(71,752)	(117,553)
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	(422,219)	(304,666)
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (493,971)</u>	<u>\$ (422,219)</u>

McLEAN COUNTY, ILLINOIS

CO-OPERATIVE EXTENSION FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2008

With Comparative Figures for Year Ended December 31, 2007

	<u>2008</u>		<u>Actual</u>	<u>2007</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
General property taxes	\$ 486,700	\$ 486,700	\$ 485,202	\$ 471,388
EXPENDITURES				
Current - culture and recreation:				
Contractual services	<u>486,700</u>	<u>486,700</u>	<u>485,202</u>	<u>474,399</u>
Excess of revenues over expenditures	-	-	-	(3,011)
FUND BALANCE (DEFICIT)				
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,011</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

McLEAN COUNTY, ILLINOIS

HISTORICAL MUSEUM FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2008

With Comparative Figures for Year Ended December 31, 2007

	<u>2008</u>		<u>Actual</u>	<u>2007</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
General property taxes	\$ 63,807	\$ 63,807	\$ 64,304	\$ 62,099
EXPENDITURES				
Current - culture and recreation:				
Contractual services	<u>63,807</u>	<u>63,807</u>	<u>64,304</u>	<u>62,478</u>
Excess of revenues over expenditures	-	-	-	(379)
FUND BALANCE (DEFICIT)				
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>379</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

McLEAN COUNTY, ILLINOIS

VETERANS' ASSISTANCE COMMISSION FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2008

With Comparative Figures for Year Ended December 31, 2007

	<u>2008</u>		<u>Actual</u>	<u>2007</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
General property taxes	\$ 159,109	\$ 159,109	\$ 157,837	\$ 160,893
Miscellaneous	-	-	-	998
Total revenues	<u>159,109</u>	<u>159,109</u>	<u>157,837</u>	<u>161,891</u>
EXPENDITURES				
Current - health and welfare:				
Personal services	78,745	78,745	78,791	84,696
Contractual services	77,364	77,364	69,644	59,209
Commodities	<u>3,000</u>	<u>3,000</u>	<u>1,897</u>	<u>1,802</u>
Total expenditures	<u>159,109</u>	<u>159,109</u>	<u>150,332</u>	<u>145,707</u>
Excess (deficiency) of revenues over expenditures	-	-	7,505	16,184
FUND BALANCE				
Beginning of year	-	-	90,272	74,088
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 97,777</u>	<u>\$ 90,272</u>

McLEAN COUNTY, ILLINOIS

RECORDER DOCUMENT STORAGE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2008

With Comparative Figures for Year Ended December 31, 2007

	<u>2008</u>		<u>Actual</u>	<u>2007</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees and fines	\$ 120,000	\$ 120,000	\$ 134,492	\$ 141,188
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>120,000</u>	<u>120,000</u>	<u>134,492</u>	<u>141,188</u>
EXPENDITURES				
Current - general government:				
Personal services	124,637	124,637	119,532	91,026
Contractual services	218,790	308,557	129,194	57,860
Commodities	30,000	31,032	4,271	4,918
Minor equipment	-	-	18,942	6,203
Capital outlay	<u>70,000</u>	<u>72,636</u>	<u>43,756</u>	<u>-</u>
Total expenditures	<u>443,427</u>	<u>536,862</u>	<u>315,695</u>	<u>160,007</u>
Excess (deficiency) of revenues over expenditures	(323,427)	(416,862)	(181,203)	(18,819)
OTHER FINANCING USES				
Transfers out	<u>(62,536)</u>	<u>(62,536)</u>	<u>(62,536)</u>	<u>(65,118)</u>
Net change in fund balance	(385,963)	(479,398)	(243,739)	(83,937)
FUND BALANCE				
Beginning of year	<u>385,963</u>	<u>475,730</u>	<u>491,464</u>	<u>575,401</u>
End of year	<u>\$ -</u>	<u>\$ (3,668)</u>	<u>\$ 247,725</u>	<u>\$ 491,464</u>

McLEAN COUNTY, ILLINOIS

CIRCUIT CLERK OPERATIONS & ADMINISTRATION

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2008

With Comparative Figures for Year Ended December 31, 2007

	<u>2008</u>		<u>Actual</u>	<u>2007</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees and fines	\$ 13,500	\$ 13,500	\$ 19,684	\$ 15,361
Miscellaneous	-	-	-	-
Total revenues	<u>13,500</u>	<u>13,500</u>	<u>19,684</u>	<u>15,361</u>
EXPENDITURES				
Current - public safety:				
Contractual services	-	-	-	-
Commodities	13,500	13,500	-	-
Minor equipment	-	-	-	-
Total expenditures	<u>13,500</u>	<u>13,500</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	-	-	19,684	15,361
OTHER FINANCING USES				
Transfers out	-	-	-	-
Net change in fund balance	-	-	19,684	15,361
FUND BALANCE				
Beginning of year	-	-	15,635	274
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35,319</u>	<u>\$ 15,635</u>

McLEAN COUNTY, ILLINOIS

CIRCUIT CLERK AUTOMATION FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2008

With Comparative Figures for Year Ended December 31, 2007

	<u>2008</u>			<u>2007</u>
	<u>Budget</u>		<u>Actual</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees and fines	\$ 212,500	\$ 212,500	\$ 200,819	\$ 217,940
Miscellaneous	-	-	-	-
Total revenues	<u>212,500</u>	<u>212,500</u>	<u>200,819</u>	<u>217,940</u>
EXPENDITURES				
Current - public safety:				
Contractual services	45,517	50,716	8,060	100,873
Commodities	2,500	2,500	-	1,622
Minor equipment	<u>77,500</u>	<u>72,301</u>	<u>24,980</u>	<u>76,942</u>
Total expenditures	<u>125,517</u>	<u>125,517</u>	<u>33,040</u>	<u>179,437</u>
Excess (deficiency) of revenues over expenditures	86,983	86,983	167,779	38,503
OTHER FINANCING USES				
Transfers out	<u>(86,983)</u>	<u>(86,983)</u>	<u>(86,983)</u>	<u>(91,639)</u>
Net change in fund balance	-	-	80,796	(53,136)
FUND BALANCE				
Beginning of year	-	-	137,828	190,964
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 218,624</u>	<u>\$ 137,828</u>

McLEAN COUNTY, ILLINOIS

COURT SECURITY FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2008

With Comparative Figures for Year Ended December 31, 2007.

	<u>2008</u>		<u>Actual</u>	<u>2007</u> <u>Actual</u>
	<u>Budget</u>	<u>Final</u>		
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Licenses, permits, fees and fines	\$ 375,000	\$ 375,000	\$ 401,711	\$ 401,595
EXPENDITURES				
Current - public safety:				
Personal services	350,918	350,918	407,371	403,879
Contractual services	20,317	20,317	18,287	18,596
Commodities	4,297	4,297	1,966	4,376
Minor equipment	3,600	3,600	-	-
Total expenditures	379,132	379,132	427,624	426,851
Excess of revenues over expenditures	(4,132)	(4,132)	(25,913)	(25,256)
FUND BALANCE				
Beginning of year	4,132	4,132	121,164	146,420
End of year	\$ -	\$ -	\$ 95,251	\$ 121,164

McLEAN COUNTY, ILLINOIS

COURT DOCUMENT STORAGE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2008

With Comparative Figures for Year Ended December 31, 2007

	<u>2008</u>		<u>Actual</u>	<u>2007</u> <u>Actual</u>
	<u>Budget</u>	<u>Budget</u>		
	<u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees and fines	\$ 212,500	\$ 212,500	\$ 197,482	\$ 214,935
Miscellaneous	-	-	-	318
Total revenues	<u>212,500</u>	<u>212,500</u>	<u>197,482</u>	<u>215,253</u>
EXPENDITURES				
Current - public safety:				
Personal services	112,755	112,755	93,476	76,984
Contractual services	110,523	110,523	54,653	113,844
Commodities	34,200	44,250	33,236	36,173
Minor equipment	17,500	17,500	-	2,070
Capital Outlay	-	42,000	41,868	-
Total expenditures	<u>274,978</u>	<u>327,028</u>	<u>223,233</u>	<u>229,071</u>
Deficiency of revenues over expenditures	(62,478)	(114,528)	(25,751)	(13,818)
OTHER FINANCING USES				
Transfers out	-	-	-	-
Net change in fund balance	(62,478)	(114,528)	(25,751)	(13,818)
FUND BALANCE				
Beginning of year	<u>62,478</u>	<u>104,478</u>	<u>423,695</u>	<u>437,513</u>
End of year	<u>\$ -</u>	<u>\$ (10,050)</u>	<u>\$ 397,944</u>	<u>\$ 423,695</u>

McLEAN COUNTY, ILLINOIS

MAINTENANCE AND CHILD SUPPORT COLLECTION FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2008

With Comparative Figures for Year Ended December 31, 2007

	<u>2008</u>		<u>Actual</u>	<u>2007</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees and fines	\$ 55,000	\$ 55,000	\$ 70,298	\$ 66,243
Miscellaneous	-	-	-	55
Total revenues	<u>55,000</u>	<u>55,000</u>	<u>70,298</u>	<u>66,298</u>
EXPENDITURES				
Current - public safety:				
Personal services	55,649	55,649	49,824	53,195
Contractual services	100,283	295,400	136,876	274
Commodities	<u>2,500</u>	<u>2,500</u>	<u>2,541</u>	<u>2,730</u>
Total expenditures	<u>158,432</u>	<u>353,549</u>	<u>189,241</u>	<u>56,199</u>
Excess (deficiency) of revenues over expenditures	(103,432)	(298,549)	(118,943)	10,099
FUND BALANCE				
Beginning of year	<u>103,432</u>	<u>198,549</u>	<u>359,478</u>	<u>349,379</u>
End of year	<u>\$ -</u>	<u>\$ (100,000)</u>	<u>\$ 240,535</u>	<u>\$ 359,478</u>

McLEAN COUNTY, ILLINOIS

PROBATION SERVICES FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2008

With Comparative Figures for Year Ended December 31, 2007

	<u>2008</u>		<u>Actual</u>	<u>2007 Actual</u>
	<u>Budget</u>	<u>Budget</u>		
	<u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees and fines	\$ 182,081	\$ 182,081	\$ 162,983	\$ 161,156
Miscellaneous	-	-	-	1
Total revenues	<u>182,081</u>	<u>182,081</u>	<u>162,983</u>	<u>161,157</u>
EXPENDITURES				
Current - public safety:				
Contractual services	78,039	78,039	40,188	40,161
Commodities	42,000	42,000	24,943	51,334
Minor equipment	-	-	-	-
Capital outlay	<u>44,000</u>	<u>44,000</u>	<u>34,895</u>	<u>-</u>
Total expenditures	<u>164,039</u>	<u>164,039</u>	<u>100,026</u>	<u>91,495</u>
Excess of revenues over expenditures	18,042	18,042	62,957	69,662
OTHER FINANCING USES				
Transfers out	<u>(125,000)</u>	<u>(125,000)</u>	<u>(125,000)</u>	<u>-</u>
Net change in fund balance	<u>(106,958)</u>	<u>(106,958)</u>	<u>(62,043)</u>	<u>69,662</u>
FUND BALANCE				
Beginning of year	<u>106,958</u>	<u>106,958</u>	<u>190,924</u>	<u>121,262</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 128,881</u>	<u>\$ 190,924</u>

McLEAN COUNTY, ILLINOIS

EVERGREEN LAKE LEASE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2008

With Comparative Figures for Year Ended December 31, 2007.

	<u>2008</u>		<u>Actual</u>	<u>2007</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Charges for services	\$ 14,000	\$ 14,000	\$ 13,955	\$ 17,251
Intergovernmental	500	500	-	-
Miscellaneous	-	-	3,737	130
Total revenues	<u>14,500</u>	<u>14,500</u>	<u>17,692</u>	<u>17,381</u>
 EXPENDITURES				
Current - culture and recreation:				
Personal services	10,295	10,295	9,769	8,083
Contractual services	3,000	3,000	495	-
Commodities	<u>5,700</u>	<u>5,700</u>	<u>3,235</u>	<u>2,369</u>
Total expenditures	<u>18,995</u>	<u>18,995</u>	<u>13,499</u>	<u>10,452</u>
Excess (deficiency) of revenues over expenditures	(4,495)	(4,495)	4,193	6,929
 FUND BALANCE				
Beginning of year	<u>4,495</u>	<u>4,495</u>	<u>37,303</u>	<u>30,374</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 41,496</u>	<u>\$ 37,303</u>

McLEAN COUNTY, ILLINOIS

ASSET FORFEITURE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2008

With Comparative Figures for Year Ended December 31, 2007

	<u>2008</u>		<u>Actual</u>	<u>2007</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees and fines	\$ -	\$ -	\$ 14,716	\$ 13,728
Intergovernmental	<u>9,685</u>	<u>9,685</u>	<u>35,994</u>	<u>20,787</u>
Total revenues	<u>9,685</u>	<u>9,685</u>	<u>50,710</u>	<u>34,515</u>
EXPENDITURES				
Current - public safety:				
Contractual services	9,685	9,685	6,923	5,546
Commodities	-	-	4,271	8,044
Minor equipment	-	-	16,666	2,866
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>9,685</u>	<u>9,685</u>	<u>27,860</u>	<u>16,456</u>
Excess (deficiency) of revenues over expenditures	-	-	22,850	18,059
FUND BALANCE (DEFICIT)				
Beginning of year	<u>-</u>	<u>-</u>	<u>5,621</u>	<u>(12,438)</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,471</u>	<u>\$ 5,621</u>

McLEAN COUNTY, ILLINOIS

D.A.R.E. PROGRAM FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE

Year Ended December 31, 2008
With Comparative Figures for Year Ended December 31, 2007

	<u>2008</u>	<u>2007</u>
REVENUES		
Miscellaneous - donations	<u>\$ 2,141</u>	<u>\$ 1,000</u>
EXPENDITURES		
Current - public safety:		
Contractual services	<u>150</u>	<u>250</u>
Commodities	<u>2,183</u>	<u>1,203</u>
Total expenditures	<u>2,333</u>	<u>1,453</u>
Deficiency of revenues over expenditures	(192)	(453)
FUND BALANCE		
Beginning of year	<u>675</u>	<u>1,128</u>
End of year	<u>\$ 483</u>	<u>\$ 675</u>

McLEAN COUNTY, ILLINOIS

SHERIFF DONATION TRUST FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE

Year Ended December 31, 2008

With Comparative Figures for Year Ended December 31, 2007

	<u>2008</u>	<u>2007</u>
REVENUES		
Miscellaneous - donations	<u>\$ 20,000</u>	<u>\$ -</u>
EXPENDITURES		
Current - public safety:		
Commodities	1,175	2,545
Contractual	-	3,332
Minor equipment	<u>-</u>	<u>-</u>
Total expenditures	<u>1,175</u>	<u>5,877</u>
Excess (deficiency) of revenues over expenditures	18,825	(5,877)
FUND BALANCE		
Beginning of year	<u>3,011</u>	<u>8,888</u>
End of year	<u>\$ 21,836</u>	<u>\$ 3,011</u>

McLEAN COUNTY, ILLINOIS

IDPA IV-D PROJECT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2008

With Comparative Figures for Year Ended December 31, 2007

	<u>2008</u>		<u>Actual</u>	<u>2007</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ 376,857	\$ 376,857	\$ 353,310	\$ 368,800
Miscellaneous	-	-	-	1,005
Total revenues	<u>376,857</u>	<u>376,857</u>	<u>353,310</u>	<u>369,805</u>
EXPENDITURES				
Current - public safety:				
Personal services	297,638	297,638	308,487	293,618
Contractual services	73,119	73,119	69,810	74,413
Commodities	5,100	5,100	10,473	12,345
Minor equipment	1,000	1,000	-	3,024
Debt service	-	-	1,380	1,380
Total expenditures	<u>376,857</u>	<u>376,857</u>	<u>390,150</u>	<u>384,780</u>
Excess (deficiency) of revenues over expenditures	-	-	(36,840)	(14,975)
OTHER FINANCING SOURCES				
Transfers out	-	-	(61,657)	-
Net change in fund balance	-	-	(98,497)	(14,975)
FUND BALANCE				
Beginning of year	-	-	73,394	88,369
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (25,103)</u>	<u>\$ 73,394</u>

McLEAN COUNTY, ILLINOIS

WASTE MANAGEMENT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2008

With Comparative Figures for Year Ended December 31, 2007

	<u>2008</u>		<u>Actual</u>	<u>2007</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees and fines	\$ 170,000	\$ 170,000	\$ 170,356	\$ 154,858
EXPENDITURES				
Current - health and welfare:				
Contractual services	<u>155,000</u>	<u>155,000</u>	<u>130,022</u>	<u>122,506</u>
Excess (deficiency) of revenues over expenditures	15,000	15,000	40,334	32,352
OTHER FINANCING USES				
Transfers out	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>
Net change in fund balance	-	-	25,334	17,352
FUND BALANCE				
Beginning of year	<u>-</u>	<u>-</u>	<u>221,618</u>	<u>204,266</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 246,952</u>	<u>\$ 221,618</u>

McLEAN COUNTY, ILLINOIS

MULTIDISCIPLINARY DOMESTIC VIOLENCE GRANT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2008

With Comparative Figures for Year Ended December 31, 2007

	<u>2008</u>		<u>Actual</u>	<u>2007</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ 161,919	\$ 161,919	\$ 234,689	\$ 274,812
Miscellaneous	-	-	-	356
Total revenues	<u>161,919</u>	<u>161,919</u>	<u>234,689</u>	<u>275,168</u>
EXPENDITURES				
Current - public safety:				
Personal services	107,262	107,262	156,561	214,022
Commodities	360	360	-	-
Contractual services	54,297	54,297	70,834	63,856
Minor equipment	-	-	-	-
Total expenditures	<u>161,919</u>	<u>161,919</u>	<u>227,395</u>	<u>277,878</u>
Excess (deficiency) of revenues over expenditures	-	-	7,294	(2,710)
FUND BALANCE				
Beginning of year	-	-	(2,669)	41
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,625</u>	<u>\$ (2,669)</u>

McLEAN COUNTY, ILLINOIS

PUBLIC BUILDING COMMISSION LEASE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2008

With Comparative Figures for Year Ended December 31, 2007

	<u>2008</u>		<u>Actual</u>	<u>2007</u> <u>Actual</u>
	<u>Budget</u>	<u>Final</u>		
<u>REVENUES</u>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
General property taxes	\$ 2,211,027	\$ 2,211,027	\$ 2,209,713	\$ 2,642,031
Miscellaneous	-	-	-	(1)
Total revenues	<u>2,211,027</u>	<u>2,211,027</u>	<u>2,209,713</u>	<u>2,642,030</u>
 <u>EXPENDITURES</u>				
Debt service	<u>2,081,532</u>	<u>2,081,532</u>	<u>2,114,176</u>	<u>2,652,702</u>
Excess (deficiency) of revenues over expenditures	129,495	129,495	95,537	(10,672)
 <u>FUND DEFICIT</u>				
Beginning of year	<u>(129,495)</u>	<u>(129,495)</u>	<u>75,461</u>	<u>86,133</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 170,998</u>	<u>\$ 75,461</u>

McLEAN COUNTY, ILLINOIS

PUBLIC BUILDING COMMISSION RENTAL -
OPERATIONS AND MAINTENANCE FUNDSCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2008

With Comparative Figures for Year Ended December 31, 2007

	<u>2008</u>			<u>2007</u>
	<u>Budget</u>			<u>Actual</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
General property taxes	\$ 2,822,994	\$ 2,822,994	\$ 2,820,600	\$ 2,596,868
EXPENDITURES				
Current - general government:				
Contractual services	<u>2,822,994</u>	<u>2,822,994</u>	<u>2,822,994</u>	<u>2,611,353</u>
Deficiency of revenues over expenditures	-	-	(2,394)	(14,485)
FUND DEFICIT				
Beginning of year	<u>-</u>	<u>-</u>	<u>(260,890)</u>	<u>(246,405)</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (263,284)</u>	<u>\$ (260,890)</u>

McLEAN COUNTY, ILLINOIS

COUNTY CLERK DOCUMENT STORAGE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2008

With Comparative Figures for Year Ended December 31, 2007

	<u>2008</u>		<u>2007</u>
	<u>Budget</u>		
	<u>Original</u>	<u>Final</u>	<u>Actual</u>
REVENUES			
Licenses, permits, fees and fines	\$ 27,500	\$ 27,500	\$ 26,288
Miscellaneous	-	-	-
Total revenues	<u>27,500</u>	<u>27,500</u>	<u>26,288</u>
EXPENDITURES			
Current - general government:			
Personal services	35,971	35,971	34,776
Contractual services	<u>10,244</u>	<u>10,244</u>	<u>244</u>
Total expenditures	<u>46,215</u>	<u>46,215</u>	<u>35,020</u>
Excess (deficiency) of revenues over expenditures	(18,715)	(18,715)	(8,732)
FUND BALANCE			
Beginning of year	<u>18,715</u>	<u>18,715</u>	<u>42,730</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 33,998</u>

McLEAN COUNTY, ILLINOIS

JAIL PRISONERS' COMMISSARY FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE

Year Ended December 31, 2008

With Comparative Figures for Year Ended December 31, 2007

	<u>2008</u>	<u>2007</u>
REVENUES		
Charges for services	\$ 216,109	\$ 180,934
EXPENDITURES		
Current - public safety	<u>194,814</u>	<u>162,197</u>
Excess of revenues over expenditures	21,295	18,737
FUND BALANCE		
Beginning of year	<u>42,120</u>	<u>23,383</u>
End of year	<u>\$ 63,415</u>	<u>\$ 42,120</u>

McLEAN COUNTY, ILLINOIS

GIS FEES FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2008

With Comparative Figures for Year Ended December 31, 2007

	<u>2008</u>		<u>2007</u>	
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Actual</u>
REVENUES				
Licenses, permits, fees and fines	<u>\$ 180,000</u>	<u>\$ 180,000</u>	<u>\$ 165,328</u>	<u>\$ 174,139</u>
EXPENDITURES				
Current - general government:				
Contractual services	162,000	162,000	166,931	174,548
Commodities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>162,000</u>	<u>162,000</u>	<u>166,931</u>	<u>174,548</u>
Excess (deficiency) of revenues over expenditures	18,000	18,000	(1,603)	(409)
FUND BALANCE				
Beginning of year	<u>(18,000)</u>	<u>(18,000)</u>	<u>27,144</u>	<u>27,553</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,541</u>	<u>\$ 27,144</u>

McLEAN COUNTY, ILLINOIS

COLLECTOR AUTOMATION FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE

Year Ended December 31, 2008

With Comparative Figures for Year Ended December 31, 2007

	<u>Budget</u>		<u>Actual</u>	<u>2007 Actual</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees and fines	\$ 25,000	\$ 25,000	\$ 20,075	\$ 26,575
EXPENDITURES				
Current - general government				
Minor equipment	<u>-</u>	<u>4,250</u>	<u>3,370</u>	<u>2,950</u>
Excess of revenues over expenditures	25,000	20,750	16,705	23,625
OTHER FINANCING USES				
Transfers out	<u>(25,000)</u>	<u>(25,000)</u>	<u>(25,000)</u>	<u>(25,000)</u>
Net change in fund balance	-	(4,250)	(8,295)	(1,375)
FUND BALANCE				
Beginning of year	<u>-</u>	<u>4,250</u>	<u>41,889</u>	<u>43,264</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 33,594</u>	<u>\$ 41,889</u>

McLEAN COUNTY, ILLINOIS

NEUTRAL SITE CUSTODY EXCHANGE

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE

Year Ended December 31, 2008

With Comparative Figures for Year Ended December 31, 2007

	<u>2008</u>		<u>Actual</u>	<u>2007</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees and fines	\$ -	\$ -	\$ 16,383	\$ -
EXPENDITURES				
Current - public safety	-	-	19,821	-
Excess of revenues over expenditures	-	-	(3,438)	-
OTHER FINANCING USES				
Transfers out	-	-	-	-
Net change in fund balance	-	-	(3,438)	-
FUND BALANCE				
Beginning of year	-	-	-	-
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (3,438)</u>	<u>\$ -</u>

MCLEAN COUNTY, ILLINOIS

CHILDREN'S WAITING ROOM

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE

Year Ended December 31, 2008

With Comparative Figures for Year Ended December 31, 2007

	<u>Budget</u>		<u>Actual</u>	<u>2007 Actual</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees and fines	\$ -	\$ 33,000	\$ 35,050	\$ 36,893
EXPENDITURES				
Current - public safety	-	33,000	33,000	8,000
Excess of revenues over expenditures	-	-	2,050	28,893
OTHER FINANCING USES				
Transfers out	-	-	-	-
Net change in fund balance	-	-	2,050	28,893
FUND BALANCE				
Beginning of year	-	-	46,086	17,193
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 48,136</u>	<u>\$ 46,086</u>

McLEAN COUNTY, ILLINOIS

FAIRVIEW BUILDING FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2008

With Comparative Figures for Year Ended December 31, 2007

	<u>2008</u>		<u>Actual</u>	<u>2007</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Charges for services	\$ 79,797	\$ 79,797	\$ 64,669	\$ 61,346
Miscellaneous	-	-	-	1
Total revenues	<u>79,797</u>	<u>79,797</u>	<u>64,669</u>	<u>61,347</u>
EXPENDITURES				
Current - general government:				
Personal services	17,426	17,426	17,241	16,889
Contractual services	55,241	55,241	42,880	37,042
Commodities	4,130	4,130	2,148	2,859
Minor equipment	-	-	-	-
Total expenditures	<u>76,797</u>	<u>76,797</u>	<u>62,269</u>	<u>56,790</u>
Excess (deficiency) of revenues over expenditures	3,000	3,000	2,400	4,557
FUND BALANCE				
Beginning of year	<u>(3,000)</u>	<u>(3,000)</u>	<u>4,944</u>	<u>387</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,344</u>	<u>\$ 4,944</u>

McLEAN COUNTY, ILLINOIS

NURSING HOME EMPLOYEE VENDING FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE

Year Ended December 31, 2008

With Comparative Figures for Year Ended December 31, 2007

	<u>2008</u>	<u>2007</u>
REVENUES		
Charges for services	\$ 4,646	\$ 4,963
EXPENDITURES		
Current - general government		
Commodities	<u>3,739</u>	<u>1,619</u>
Excess of revenues over expenditures	907	3,344
FUND BALANCE		
Beginning of year	<u>5,602</u>	<u>2,258</u>
End of year	<u>\$ 6,509</u>	<u>\$ 5,602</u>

McLEAN COUNTY, ILLINOIS

METRO McLEAN COUNTY CENTRALIZED COMMUNICATIONS CENTER FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2008

With Comparative Figures for Year Ended December 31, 2007

	<u>2008</u>		<u>Actual</u>	<u>2007</u> <u>Actual</u>
	<u>Budget</u> <u>Original</u>	<u>Final</u>		
REVENUES				
Licenses, permits, fees, and fines	\$ 35,000	\$ 35,000	\$ 37,200	\$ 37,200
Intergovernmental	1,637,316	1,637,316	1,637,316	1,537,243
Interest	15,000	15,000	5,253	12,725
Miscellaneous	-	-	42	1,397
Total revenues	<u>1,687,316</u>	<u>1,687,316</u>	<u>1,679,811</u>	<u>1,588,565</u>
EXPENDITURES				
Current - public safety:				
Personal services	1,619,347	1,619,347	1,837,681	1,739,551
Contractual services	598,531	598,531	537,035	441,003
Commodities	17,200	17,200	15,413	16,532
Minor equipment	17,600	17,600	6,950	16,754
Capital outlay	18,000	18,000	18,000	28,550
Debt service	-	-	12,430	-
Total expenditures	<u>2,270,678</u>	<u>2,270,678</u>	<u>2,427,509</u>	<u>2,242,390</u>
Deficiency of revenues over expenditures	<u>(583,362)</u>	<u>(583,362)</u>	<u>(747,698)</u>	<u>(653,825)</u>
OTHER FINANCING SOURCES				
Transfers in	583,362	583,362	583,362	536,425
Proceeds from capital lease	-	-	-	-
Total other financing sources	<u>583,362</u>	<u>583,362</u>	<u>583,362</u>	<u>536,425</u>
Net change in fund balance	-	-	(164,336)	(117,400)
FUND BALANCE				
Beginning of year	<u>-</u>	<u>-</u>	<u>306,359</u>	<u>423,759</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 142,023</u>	<u>\$ 306,359</u>

McLEAN COUNTY, ILLINOIS

TOWNSHIP MOTOR FUEL TAX FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE

Year Ended December 31, 2008

With Comparative Figures for Year Ended December 31, 2007

	<u>2008</u>	<u>2007</u>
REVENUES		
Intergovernmental	\$ 2,114,257	\$ 2,272,597
Interest	60,547	110,942
Miscellaneous	<u>58,148</u>	<u>-</u>
Total revenues	2,232,952	2,383,539
EXPENDITURES		
Current - highways and streets:		
Contractual services	<u>2,783,452</u>	<u>2,207,018</u>
Excess (deficiency) of revenues over expenditures	(550,500)	176,521
OTHER FINANCING SOURCES AND USES		
Transfers in	-	-
Transfers out	<u>-</u>	<u>-</u>
Total other financing sources and uses	<u>-</u>	<u>-</u>
Net change in fund balance	(550,500)	176,521
FUND BALANCE		
Beginning of year	<u>2,459,630</u>	<u>2,283,109</u>
End of year	<u>\$ 1,909,130</u>	<u>\$ 2,459,630</u>

McLEAN COUNTY, ILLINOIS

TOWNSHIP BRIDGE PROGRAM FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE

Year Ended December 31, 2008

With Comparative Figures for Year Ended December 31, 2007

	<u>2008</u>	<u>2007</u>
REVENUES		
Intergovernmental	\$ 268,603	\$ 187,354
Interest	<u>223</u>	<u>558</u>
Total revenues	268,826	187,912
 EXPENDITURES		
Current - highways and streets:		
Contractual services	<u>231,655</u>	<u>60,794</u>
Excess (deficiency) of revenues over expenditures	<u>37,171</u>	<u>127,118</u>
 OTHER FINANCING SOURCES AND USES		
Transfers in	-	-
Transfers out	<u>(162,049)</u>	<u>-</u>
Total other financing sources and uses	<u>(162,049)</u>	<u>-</u>
Net change in fund balance	(124,878)	127,118
 FUND BALANCE		
Beginning of year	<u>158,547</u>	<u>31,429</u>
End of year	<u>\$ 33,669</u>	<u>\$ 158,547</u>

McLEAN COUNTY, ILLINOIS

LAW LIBRARY FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE

Year Ended December 31, 2008
With Comparative Figures for Year Ended December 31, 2007

	<u>2008</u>			
	<u>Budget</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>2007</u>
REVENUES				
Licenses, permits, fees and fines	\$ 70,450	\$ 70,450	\$ 77,641	\$ 81,572
Miscellaneous	<u>6,400</u>	<u>6,400</u>	<u>10,273</u>	<u>9,527</u>
Total revenues	76,850	76,850	87,914	91,099
EXPENDITURES				
Current - public safety:				
Personal services	14,775	14,775	12,982	5,359
Contractual services	2,750	2,750	771	3,028
Commodities	48,850	48,850	58,219	56,058
Minor equipment	<u>3,600</u>	<u>3,600</u>	<u>-</u>	<u>2,339</u>
Total expenditures	<u>69,975</u>	<u>69,975</u>	<u>71,972</u>	<u>66,784</u>
Excess of revenues over expenditures	6,875	6,875	15,942	24,315
FUND DEFICIT				
Beginning of year	<u>(6,875)</u>	<u>(6,875)</u>	<u>16,929</u>	<u>(7,386)</u>
End of year	\$ -	\$ -	\$ 32,871	\$ 16,929

McLEAN COUNTY, ILLINOIS

COLLECTOR TAX INDEMNITY FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE

Year Ended December 31, 2008

With Comparative Figures for Year Ended December 31, 2007

	<u>2008</u>	<u>2007</u>
REVENUES		
Licenses, permits, fees and fines	\$ 26,040	\$ 27,320
Interest	<u>12,899</u>	<u>6,658</u>
Total revenues	38,939	33,978
EXPENDITURES	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	38,939	33,978
FUND BALANCE		
Beginning of year	<u>263,100</u>	<u>229,122</u>
End of year	<u>\$ 302,039</u>	<u>\$ 263,100</u>

McLEAN COUNTY, ILLINOIS

CAPITAL IMPROVEMENT FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE

Year Ended December 31, 2008
With Comparative Figures for Year Ended December 31, 2007

	<u>2008</u>	<u>2007</u>
REVENUES	\$ -	\$ -
EXPENDITURES		
Capital outlay	<u>-</u>	<u>-</u>
Deficiency of revenues over expenditures	-	-
FUND BALANCE		
Beginning of year	<u>486</u>	<u>486</u>
End of year	<u>\$ 486</u>	<u>\$ 486</u>

FIDUCIARY FUNDS - PRIVATE-PURPOSE TRUST AND AGENCY FUNDS

Funds consisting of resources received and held by the governmental unit as agent, or trustee, to be expended or invested in accordance with the conditions of the trust. Fiduciary Funds are further categorized as: (1) private-purpose trust and (2) agency funds.

Following are the individual Private-purpose Trust Funds:

Free Eye Clinic Fund - To account for monies provided by a private trust to care for the eye needs of indigent County residents. Both the principal donated and the resulting investment earnings are available to provide this care.

Baker Estate Fund - To account for monies provided by a private donor to care for indigent tuberculosis patients. Both the principal donated and the resulting investment earnings are available to provide this care.

Community Development Fund - To account for grants acquired to promote community development.

Nursing Home Crafts Fund - To account for nursing home crafts and activities for the residents.

Following are the individual Agency Funds:

Drainage District Funds - To account for the operations of eleven special drainage districts.

Property Taxes Fund - To account for property taxes collected and disbursed to various taxing districts.

County Clerk R. E. Tax Redemption Fund - To account for tax sale redemptions.

Condemnations and Abandoned Property Fund - To account for collections and distribution of court ordered land condemnations and abandoned property.

Inheritance Fund - To account for inheritance taxes collected and remitted to the State.

Circuit Clerk Fund - To account for bond money being held pending decision of the court.

Payroll Fund - To account for employee wages, taxes, and other deduction payments.

Jail Inmate Fund - To account for jail inmates' cash held.

Sheriff's General Fund - To account for activity held in trust in the Sheriff's Department.

Zoning Surety Deposit Fund - To account for zoning surety deposit being held pending decision of the court.

McLEAN COUNTY, ILLINOIS

FIDUCIARY FUNDS - PRIVATE-PURPOSE TRUST FUNDS

COMBINING STATEMENT OF FIDUCIARY NET ASSETS

December 31, 2008

ASSETS	Free Eye Clinic	Baker Estate	Community Development	Nursing Home Crafts	Total Private - purpose Trust Funds
Cash and investments	\$ 30,710	\$107,652	\$ 637,734	\$ 14,518	\$ 790,614
Receivables:					
Other	-	1,624	292,489	-	294,113
Due from individuals and other governmental entities	-	-	2,497	-	2,497
TOTAL ASSETS	<u>\$ 30,710</u>	<u>\$109,276</u>	<u>\$ 932,720</u>	<u>\$ 14,518</u>	<u>\$ 1,087,224</u>
LIABILITIES AND NET ASSETS					
LIABILITIES					
Due to individuals and other governmental entities	\$ 3,783	\$ -	\$ 265,543	\$ -	\$ 269,326
NET ASSETS					
Assets held in trust for others	<u>26,927</u>	<u>109,276</u>	<u>667,177</u>	<u>14,518</u>	<u>817,898</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 30,710</u>	<u>\$109,276</u>	<u>\$ 932,720</u>	<u>\$ 14,518</u>	<u>\$ 1,087,224</u>

McLEAN COUNTY, ILLINOIS

FIDUCIARY FUNDS - PRIVATE-PURPOSE TRUST FUNDS

COMBINING STATEMENT OF CHANGES IN
FIDUCIARY NET ASSETS

For the Year Ended December 31, 2008

	<u>Free Eye Clinic</u>	<u>Baker Estate</u>	<u>Community Development</u>	<u>Nursing Home Crafts</u>	<u>Total</u>
ADDITIONS					
Interest	\$ 639	\$ 11,228	\$ 31,603	\$ -	\$ 43,470
Other:					
Contributions	1,039	-	-	-	1,039
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,128</u>	<u>5,128</u>
Total revenues	<u>1,678</u>	<u>11,228</u>	<u>31,603</u>	<u>5,128</u>	<u>49,637</u>
DEDUCTIONS					
Current:					
General government	-	-	48	-	48
Health and welfare	<u>2,083</u>	<u>-</u>	<u>-</u>	<u>4,659</u>	<u>6,742</u>
Total expenditures	<u>2,083</u>	<u>-</u>	<u>48</u>	<u>4,659</u>	<u>6,790</u>
Net change in net assets	(405)	11,228	31,555	469	42,847
NET ASSETS					
Beginning of year	<u>27,332</u>	<u>98,048</u>	<u>635,622</u>	<u>14,049</u>	<u>775,051</u>
End of year	<u>\$ 26,927</u>	<u>\$ 109,276</u>	<u>\$ 667,177</u>	<u>\$ 14,518</u>	<u>\$ 817,898</u>

McLEAN COUNTY, ILLINOIS

FIDUCIARY FUNDS - AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year Ended December 31, 2008

	Balance, December 31, <u>2007</u>	<u>Additions</u>	<u>Deductions</u>	Balance, December 31, <u>2008</u>
DRAINAGE DISTRICT FUNDS				
Assets:				
Cash and investments	\$ 183,652	\$ 65,635	\$ 49,037	\$ 200,250
Liabilities:				
Other	\$ 183,652	\$ 25,393	\$ 8,795	\$ 200,250
PROPERTY TAXES				
Assets:				
Cash and investments	\$ 111,533	\$ 556,264,493	\$ 556,289,472	\$ 86,554
Receivables - other	7,615	253,219,607	253,205,188	22,034
	<u>\$ 119,148</u>	<u>\$ 809,484,100</u>	<u>\$ 809,494,660</u>	<u>\$ 108,588</u>
Liabilities:				
Other	\$ 119,149	\$ 255,975,912	\$ 255,986,473	\$ 108,588
COUNTY CLERK R.E. TAX REDEMPTION				
Assets:				
Cash and investments	\$ 479,539	\$ 2,858,979	\$ 2,944,022	\$ 394,496
Liabilities:				
Other	\$ 479,539	\$ 2,805,166	\$ 2,890,209	\$ 394,496
CONDEMNATIONS AND ABANDONED PROPERTY				
Assets:				
Cash and investments	\$ 232,624	\$ 8,831	\$ 37,444	\$ 204,011
Liabilities:				
Other	\$ 232,624	\$ 46,180	\$ 74,793	\$ 204,011

(CONTINUED)

McLEAN COUNTY, ILLINOIS

FIDUCIARY FUNDS - AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year Ended December 31, 2008

	Balance, December 31, 2007	Additions	Deductions	Balance, December 31, 2008
INHERITANCE FUND				
Assets:				
Cash and investments	\$ -	\$ 1,319,573	\$ 977,120	\$ 342,453
Liabilities:				
Other	\$ -	\$ 1,319,573	\$ 977,120	\$ 342,453
CIRCUIT CLERK				
Assets:				
Cash and investments	\$ 999,915	\$ 33,490,211	\$ 33,133,309	\$ 1,356,817
Accrued interest receivable	13,754	1,260	-	15,014
	<u>\$ 1,013,669</u>	<u>\$ 33,491,471</u>	<u>\$ 33,133,309</u>	<u>\$ 1,371,831</u>
Liabilities:				
Other	<u>\$ 1,013,669</u>	<u>\$ 33,491,471</u>	<u>\$ 33,133,309</u>	<u>\$ 1,371,831</u>
PAYROLL				
Assets:				
Cash and investments	\$ 343,239	\$ 40,235,407	\$ 40,215,827	\$ 362,819
Receivables - other	-	43,238,538	43,238,538	-
Due from component units	1,180	2,769	2,360	1,589
Due from other funds	946,342	2,231,895	1,892,683	1,285,554
	<u>\$ 1,290,761</u>	<u>\$ 85,708,609</u>	<u>\$ 85,349,408</u>	<u>\$ 1,649,962</u>
Liabilities:				
Other	<u>\$ 1,290,760</u>	<u>\$ 43,857,653</u>	<u>\$ 43,498,451</u>	<u>\$ 1,649,962</u>
JAIL INMATE				
Assets:				
Cash and investments	\$ 3,307	\$ 2,212,122	\$ 2,206,658	\$ 8,771
Liabilities:				
Other	<u>\$ 3,307</u>	<u>\$ 2,212,122</u>	<u>\$ 2,206,658</u>	<u>\$ 8,771</u>

(CONTINUED)

McLEAN COUNTY, ILLINOIS

FIDUCIARY FUNDS - AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year Ended December 31, 2008

	<u>Balance, December 31, 2007</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance, December 31, 2008</u>
SHERIFF'S GENERAL				
Assets:				
Cash and investments	\$ 23	\$ 464,865	\$ 464,832	\$ 56
Liabilities:				
Other	\$ 23	\$ 464,865	\$ 464,832	\$ 56
ZONING SURETY DEPOSIT				
Assets:				
Cash and investments	\$ 10,341	\$ 60	\$ 10,401	\$ -
Liabilities:				
Other	\$ 10,341	\$ 60	\$ 10,401	\$ -
TOTAL - ALL AGENCY FUNDS				
Assets:				
Cash and investments	\$ 2,364,173	\$ 636,920,176	\$ 636,328,122	\$ 2,956,227
Accrued interest receivable	13,754	1,260	-	15,014
Receivables - other	7,615	296,458,145	296,443,726	22,034
Due from component units	1,180	2,769	2,360	1,589
Due from other funds	946,342	2,231,895	1,892,683	1,285,554
	<u>\$ 3,333,064</u>	<u>\$ 935,614,245</u>	<u>\$ 934,666,891</u>	<u>\$ 4,280,418</u>
Liabilities:				
Other	<u>\$ 3,333,064</u>	<u>\$ 340,198,395</u>	<u>\$ 339,251,041</u>	<u>\$ 4,280,418</u>

McLEAN COUNTY, ILLINOIS

COMPONENT UNIT - EMERGENCY TELEPHONE SYSTEMS BOARD

BALANCE SHEET AND STATEMENT OF NET ASSETS

December 31, 2008

	<u>Balance Sheet</u>	<u>Adjustments</u>	<u>Statement of Net Assets</u>
ASSETS			
CURRENT ASSETS			
Cash and investments	\$ 1,427,016	\$ -	\$ 1,427,016
Receivables:			
State of Illinois	147,512	-	147,512
Accounts	77,076	-	77,076
Other	5,741	-	5,741
Other assets	<u>-</u>	<u>-</u>	<u>-</u>
Total current assets	1,657,345	-	1,657,345
NONCURRENT ASSETS			
Capital assets, net	<u>-</u>	<u>363,737</u>	<u>363,737</u>
TOTAL ASSETS	<u>\$ 1,657,345</u>	<u>\$ 363,737</u>	<u>\$ 2,021,082</u>
LIABILITIES AND FUND BALANCE/NET ASSETS			
CURRENT LIABILITIES			
Accounts payable	\$ 42,858	\$ -	\$ 42,858
Due to primary government	15,468	-	15,468
Due to fiduciary funds - primary government	1,589	-	1,589
Accrued compensated absences	<u>-</u>	<u>35</u>	<u>35</u>
Total current liabilities	59,915	35	59,950
NONCURRENT LIABILITIES			
Accrued compensated absences	<u>-</u>	<u>318</u>	<u>318</u>
Total liabilities	59,915	353	60,268
FUND BALANCE/NET ASSETS			
Invested in capital assets	-	363,737	363,737
Unrestricted	<u>1,597,430</u>	<u>(353)</u>	<u>1,597,077</u>
Total fund balance/net assets	1,597,430	363,384	1,960,814
TOTAL LIABILITIES AND FUND BALANCE/NET ASSETS	<u>\$ 1,657,345</u>	<u>\$ 363,737</u>	<u>\$ 2,021,082</u>

McLEAN COUNTY, ILLINOIS

COMPONENT UNIT - EMERGENCY TELEPHONE SYSTEM BOARD

RECONCILIATION OF BALANCE SHEET TO STATEMENT OF NET ASSETS

December 31, 2008

TOTAL FUND BALANCE FOR FUND BALANCE SHEET	<u>\$ 1,597,430</u>
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**TOTAL NET ASSETS REPORTED IN THE STATEMENT
OF NET ASSETS IS DIFFERENT BECAUSE**

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of the assets and related accumulated depreciation is:

Cost of capital assets	4,460,871
Accumulated depreciation	<u>(4,097,134)</u>
	<u>363,737</u>

Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. Long-term liabilities at December 31, 2008 consist of:

Accrued compensated absences	<u>(353)</u>
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TOTAL NET ASSETS	<u>\$ 1,960,814</u>
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McLEAN COUNTY, ILLINOIS

COMPONENT UNIT - EMERGENCY TELEPHONE SYSTEMS BOARD

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE AND STATEMENT OF ACTIVITIES

Year Ended December 31, 2008

	Statement of Revenues, Expenditures, and Changes in Fund Balance	Adjustments	Statement of Activities
REVENUES			
Licenses, permits, fees and fines	\$ 2,177,429	\$ -	\$ 2,177,429
Interest	22,721	-	22,721
Miscellaneous	-	-	-
Total revenues	<u>2,200,150</u>	<u>-</u>	<u>2,200,150</u>
EXPENDITURES			
Current:			
Personal services	63,556	1	63,557
Contractual services	1,651,896	-	1,651,896
Commodities	8,557	-	8,557
Minor equipment	-	-	-
Capital outlay	-	-	-
Depreciation	-	81,456	81,456
Loss on sale of assets	-	6,637	6,637
Total expenditures/expenses	<u>1,724,009</u>	<u>88,094</u>	<u>1,812,103</u>
Excess (deficiency) of revenues over expenditures	476,141	(88,094)	388,047
FUND BALANCE/NET ASSETS			
Beginning of period	<u>1,121,289</u>	<u>451,478</u>	<u>1,572,767</u>
End of period	<u>\$ 1,597,430</u>	<u>\$ 363,384</u>	<u>\$ 1,960,814</u>

McLEAN COUNTY, ILLINOIS

COMPONENT UNIT - EMERGENCY TELEPHONE SYSTEMS BOARD

RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE TO STATEMENT OF ACTIVITIES

Year Ended December 31, 2008

NET CHANGE IN FUND BALANCE

\$ 476,141

THE CHANGE IN NET ASSETS REPORTED IN THE STATEMENT
OF ACTIVITIES IS DIFFERENT BECAUSE

Capital outlays are reported in governmental funds as expenditures.
However, in the statement of activities, the cost of those assets is
allocated over their estimated useful lives as depreciation expense.
Below are the depreciation expense and capital outlays for the year:

Capital outlay/equipment
Depreciation expense

-
(81,456)

Some expenses reported in the statement of activities do not require
the use of current financial resources and, therefore, are not reported
as expenditures in governmental funds.

Compensated absences

(1)

Proceeds from disposition of capital assets provides current financial
resources to governmental funds while loss on disposition of capital
assets is recognized in the statement of activities.

Gain (loss) on disposition of capital assets

(6,637)TOTAL CHANGE IN NET ASSETS OF GOVERNMENTAL
ACTIVITY\$ 388,047

McLEAN COUNTY, ILLINOIS

COMPONENT UNIT - EMERGENCY TELEPHONE SYSTEMS BOARD

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 2008
With Comparative Figures for Year Ended December 31, 2007

	<u>Original Budget</u>	<u>2008 Amended Budget</u>	<u>Actual</u>	<u>2007 Actual</u>
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Licenses, permits, fees and fines	1,810,784	1,810,784	2,177,429	1,697,474
Interest	-	-	22,721	37,548
Miscellaneous	-	-	-	1,567
Total revenues	<u>1,810,784</u>	<u>1,810,784</u>	<u>2,200,150</u>	<u>1,736,589</u>
EXPENDITURES				
Current:				
Personal services	59,934	59,934	63,556	57,529
Contractual services	1,676,850	1,676,850	1,651,896	1,679,277
Commodities	9,540	9,540	8,557	9,215
Minor equipment	5,500	5,500	-	-
Capital outlay	-	-	-	16,736
Debt services	-	-	-	874
Total expenditures	<u>1,751,824</u>	<u>1,751,824</u>	<u>1,724,009</u>	<u>1,763,631</u>
Excess (deficiency) of revenues over expenditures	58,960	58,960	476,141	(27,042)
FUND BALANCE				
Beginning of period	<u>-</u>	<u>-</u>	<u>1,121,289</u>	<u>1,148,331</u>
End of period	<u>\$ 58,960</u>	<u>\$ 58,960</u>	<u>\$ 1,597,430</u>	<u>\$ 1,121,289</u>

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STATISTICAL SECTION (UNAUDITED)

This part of the McLean County, Illinois comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall health.

Contents	Page
Financial Trends	151
<i>These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.</i>	
Revenue Capacity	155
<i>These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.</i>	
Debt Capacity	161
<i>These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.</i>	
Demographic and Economic Information	165
<i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.</i>	
Operating Information	167
<i>These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.</i>	

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

Table I

McLean County, Illinois
Net Assets by Component
Last Six Years
(Accrual Basis of Accounting)

	December 31,					
	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
Governmental activities						
Invested in capital assets, net of related debt	\$ 102,547,862	\$ 95,803,836	\$ 83,945,122	\$ 77,921,833	\$ 73,810,013	\$ 68,135,469
Restricted	10,728,231	12,812,304	-	-	968,132	1,279,312
Unrestricted	<u>8,390,112</u>	<u>12,737,371</u>	<u>26,226,889</u>	<u>23,292,222</u>	<u>18,948,916</u>	<u>19,162,487</u>
Total governmental activities net assets	<u>\$ 121,666,205</u>	<u>\$ 121,353,511</u>	<u>\$ 110,172,011</u>	<u>\$ 101,214,055</u>	<u>\$ 93,727,061</u>	<u>\$ 88,577,268</u>
Business-type activities						
Invested in capital assets, net of related debt	\$ 1,493,711	\$ 1,194,783	\$ 1,318,117	\$ 1,418,772	\$ 1,498,332	\$ 1,537,103
Unrestricted	<u>7,382,180</u>	<u>7,255,374</u>	<u>5,744,095</u>	<u>4,765,669</u>	<u>4,119,081</u>	<u>3,883,400</u>
Total business-type activities net assets	<u>\$ 8,875,891</u>	<u>\$ 8,450,157</u>	<u>\$ 7,062,212</u>	<u>\$ 6,184,441</u>	<u>\$ 5,617,413</u>	<u>\$ 5,420,503</u>
Primary government						
Invested in capital assets, net of related debt	\$ 104,041,573	\$ 96,998,619	\$ 85,263,239	\$ 79,340,605	\$ 75,308,345	\$ 69,672,572
Restricted	10,728,231	12,812,304	-	-	968,132	1,279,312
Unrestricted	<u>15,772,292</u>	<u>19,992,745</u>	<u>31,970,984</u>	<u>28,057,891</u>	<u>23,067,997</u>	<u>23,045,887</u>
Total primary government net assets	<u>\$ 130,542,096</u>	<u>\$ 129,803,668</u>	<u>\$ 117,234,223</u>	<u>\$ 107,398,496</u>	<u>\$ 99,344,474</u>	<u>\$ 93,997,771</u>

Note: Accrual basis financial information for McLean County, Illinois as a whole is available back to 2003 only, the year *Governmental Accounting Standards Board Statement No. 34* was implemented

Table II

McLean County, Illinois
Changes in Net Assets
Last Six Years
(Accrual Basis of Accounting)

	Year Ended December 31,					
	2008	2007	2006	2005	2004	2003
Expenses						
Governmental activities:						
General government	\$ 18,677,830	\$ 17,162,615	\$ 14,857,530	\$ 13,618,731	\$ 14,901,269	\$ 14,637,212
Public safety	30,273,281	28,203,584	27,749,373	25,719,553	23,804,830	20,475,491
Highways and streets	14,077,834	8,717,206	9,418,840	11,845,273	9,881,799	4,329,314
Health and welfare	9,294,601	8,725,450	7,528,879	7,225,898	7,348,278	6,649,702
Culture and recreation	887,086	1,100,143	1,062,399	997,470	553,861	492,191
Interest expense	331,583	324,701	456,881	631,046	622,801	756,266
Total governmental activities expenses	<u>73,542,215</u>	<u>64,233,699</u>	<u>61,073,902</u>	<u>60,037,971</u>	<u>57,112,838</u>	<u>47,340,176</u>
Business-type activities:						
Health and welfare	9,181,368	8,729,463	6,816,383	6,010,748	5,801,763	5,428,559
Total primary government expenses	<u>82,723,583</u>	<u>72,963,162</u>	<u>67,890,285</u>	<u>66,048,719</u>	<u>62,914,601</u>	<u>52,768,735</u>
Program revenues						
Governmental activities:						
Charges for services:						
General government	6,801,743	7,051,123	7,094,882	6,554,238	6,403,903	6,127,738
Public safety	7,353,512	7,580,153	8,536,891	8,422,491	7,679,128	5,868,569
Highways and streets	3,025,310	2,615,318	1,736,568	1,874,572	524,252	518,429
Health and welfare	1,187,859	1,211,865	1,066,205	931,072	900,474	815,317
Culture and recreation	334,749	344,192	327,885	287,727	249,277	244,001
Operating grants and contributions:						
General government	1,996,308	508,187	482,385	601,107	1,024,114	869,496
Public safety	3,966,601	4,359,477	2,730,337	3,033,593	2,004,059	2,142,825
Highways and streets	-	77,453	-	512,413	-	-
Health and welfare	2,512,275	2,406,744	2,341,659	2,272,363	2,377,733	2,262,353
Culture and recreation	495	32	81	340	-	-
Capital grants:						
General government	-	-	-	-	-	-
Public safety	-	-	-	776,898	500,000	-
Highways and streets	2,016,319	3,338,595	2,650,690	1,118,147	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Total governmental activities program revenues	<u>29,195,171</u>	<u>29,493,139</u>	<u>26,967,583</u>	<u>26,384,961</u>	<u>21,662,940</u>	<u>18,848,728</u>
Business-type activities:						
Charges for services:						
Health and welfare	8,669,958	9,069,943	6,802,378	5,893,141	5,456,489	5,550,240
Total primary government program revenues	<u>37,865,129</u>	<u>38,563,082</u>	<u>33,769,961</u>	<u>32,278,102</u>	<u>27,119,429</u>	<u>24,398,968</u>
Net (expense) revenue	<u>44,858,454</u>	<u>34,400,080</u>	<u>34,120,324</u>	<u>33,770,617</u>	<u>35,795,172</u>	<u>28,369,767</u>
General revenues and other changes in net assets						
Governmental activities:						
General property tax	29,229,012	28,226,821	27,472,574	26,108,160	25,352,711	24,005,022
Motor fuel tax	4,782,750	5,182,097	5,281,147	5,489,640	5,958,872	5,946,782
Retailers occupation tax	5,699,437	5,695,706	5,812,717	5,757,369	4,674,711	5,062,065
State income tax	1,876,488	1,840,943	1,658,652	1,526,722	1,298,938	1,246,946
Personal property replacement tax	1,662,199	1,795,427	1,475,231	1,408,283	1,014,778	939,977
Unrestricted interest earnings	1,199,399	1,748,790	1,586,217	1,057,908	730,162	673,553
Miscellaneous	301,550	390,218	358,330	280,406	382,326	282,437
Intergovernmental	1,134,079	981,343	-	-	-	-
Gain on the sale of capital assets	-	-	-	-	-	25,000
Extraordinary item	(564,810)	-	-	-	-	4,016,048
Transfers	(660,366)	(711,466)	(580,593)	(488,484)	(465,307)	(336,816)
Total governmental activities	<u>44,659,738</u>	<u>45,149,879</u>	<u>43,064,275</u>	<u>41,140,004</u>	<u>38,947,191</u>	<u>41,861,014</u>
Business-type activities:						
Unrestricted interest earnings	219,395	274,153	251,078	137,404	61,963	30,624
Miscellaneous	57,383	61,846	60,105	58,747	14,914	10,789
Transfers	660,366	711,466	580,593	488,484	465,307	336,816
Total business-type activities	<u>937,144</u>	<u>1,047,465</u>	<u>891,776</u>	<u>684,635</u>	<u>542,184</u>	<u>378,229</u>
Total primary government general revenues	<u>45,596,882</u>	<u>46,197,344</u>	<u>43,956,051</u>	<u>41,824,639</u>	<u>39,489,375</u>	<u>42,239,243</u>
Change in net assets						
Governmental activities	312,694	10,409,319	8,957,956	7,486,994	3,497,293	13,369,566
Business-type activities	425,734	1,387,945	877,771	567,028	196,910	499,910
Total primary government general revenues	<u>\$ 738,428</u>	<u>\$ 11,797,264</u>	<u>\$ 9,835,727</u>	<u>\$ 8,054,022</u>	<u>\$ 3,694,203</u>	<u>\$ 13,869,476</u>

Note: Accrual basis financial information for McLean County, Illinois as a whole is available back to 2003 only, the year *Governmental Accounting Standards Board Statement No. 34* was implemented

McLean County, Illinois
Fund Balances, Governmental Funds
Last Six Years
(Modified Accrual Basis of Accounting)

	December 31,					
	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
General Fund						
Reserved	\$ 75,370	\$ 98,178	\$ -	\$ 71,446	\$ 968,132	\$ 1,279,312
Unreserved	<u>8,338,235</u>	<u>12,732,766</u>	<u>11,264,567</u>	<u>9,569,243</u>	<u>6,030,072</u>	<u>5,039,059</u>
Total General Fund	<u>\$ 8,413,605</u>	<u>\$ 12,830,944</u>	<u>\$ 11,264,567</u>	<u>\$ 9,640,689</u>	<u>\$ 6,998,204</u>	<u>\$ 6,318,371</u>
All Other Governmental Funds						
Reserved	\$ 361,332	\$ 347,136	\$ -	\$ -	\$ -	\$ -
Unreserved	<u>11,230,536</u>	<u>13,378,142</u>	<u>15,921,315</u>	<u>15,261,999</u>	<u>14,061,447</u>	<u>15,087,793</u>
Total All Other Governmental Funds	<u>\$ 11,591,868</u>	<u>\$ 13,725,278</u>	<u>\$ 15,921,315</u>	<u>\$ 15,261,999</u>	<u>\$ 14,061,447</u>	<u>\$ 15,087,793</u>

Note: Due to changes in McLean County's fund structure connected with the implementation of *Governmental Accounting Standards Board Statement No. 34*, fund balance information is available only back to 2003.

Table IV

McLean County, Illinois
Changes in Fund Balances, Governmental Funds
Last Six Years
(Modified Accrual Basis of Accounting)

	Year Ended December 31,					
	2008	2007	2006	2005	2004	2003
Revenues						
General property taxes	\$ 29,229,012	\$ 28,226,821	\$ 27,472,574	\$ 26,108,160	\$ 25,352,710	\$ 24,005,022
Other taxes	9,238,124	7,636,649	8,946,599	8,692,374	5,973,649	6,309,011
Licenses, permits, fees, and fines	7,664,885	8,308,270	8,111,323	7,377,741	5,209,196	4,412,975
Intergovernmental	12,842,182	15,357,458	13,495,604	14,350,941	15,815,767	14,145,086
Charges for services	9,172,254	8,770,523	7,578,217	7,440,220	7,020,447	6,297,515
Maintenance contracts	3,114,374	2,914,050	2,615,721	2,673,256	2,265,326	2,210,853
Interest	1,199,399	1,748,790	1,586,217	1,057,908	730,162	673,553
Miscellaneous	283,010	169,853	214,124	89,449	512,532	515,280
Total revenues	<u>72,743,240</u>	<u>73,132,414</u>	<u>70,020,379</u>	<u>67,790,049</u>	<u>62,879,789</u>	<u>58,569,295</u>
Expenditures						
Current:						
General government	25,438,228	23,203,800	22,726,565	20,443,570	21,039,791	18,412,721
Public Safety	25,140,914	23,252,169	22,167,711	21,026,176	19,212,595	17,901,576
Highways and streets	8,159,864	6,723,818	7,261,082	7,543,770	7,366,510	2,521,208
Health and welfare	7,193,726	6,895,545	6,530,572	6,318,468	6,498,895	6,146,674
Culture and recreation	1,102,895	1,020,230	980,735	911,326	438,552	431,584
Capital outlay	8,636,371	9,873,065	4,821,987	4,421,841	7,723,515	15,276,949
Debt service	2,371,664	2,890,628	2,763,637	3,072,047	2,891,944	2,762,014
Total expenditures	<u>78,043,662</u>	<u>73,859,255</u>	<u>67,252,289</u>	<u>63,737,198</u>	<u>65,171,802</u>	<u>63,452,726</u>
Excess of revenues over expenditures	<u>(5,300,422)</u>	<u>(726,841)</u>	<u>2,768,090</u>	<u>4,052,851</u>	<u>(2,292,013)</u>	<u>(4,883,431)</u>
Other financing sources (uses)						
Transfers in	1,358,664	1,084,789	1,275,856	2,067,850	1,106,058	1,275,924
Proceeds from capital lease	22,549	38,465	76,403	268,259	2,008,930	418,948
Proceeds from insurance recoveries	-	-	-	-	-	5,285,317
Proceeds from disposition of capital assets	2,300	7,000	10,294	10,410	401,877	25,000
Transfers out	(2,019,030)	(1,796,254)	(1,856,449)	(2,556,334)	(1,571,365)	(1,612,740)
Extraordinary loss	(564,810)	-	-	-	-	-
Total other financing sources (uses)	<u>(1,200,327)</u>	<u>(666,000)</u>	<u>(493,896)</u>	<u>(209,815)</u>	<u>1,945,500</u>	<u>5,392,449</u>
Excess of revenues and other financing sources over expenditures and other financing uses	<u>(6,500,749)</u>	<u>(1,392,841)</u>	<u>2,274,194</u>	<u>3,843,036</u>	<u>(346,513)</u>	<u>509,018</u>
Fund Balances						
Beginning of year	<u>26,556,222</u>	<u>27,949,063</u>	<u>24,902,688</u>	<u>21,059,651</u>	<u>21,406,164</u>	<u>20,897,146</u>
End of year	<u>\$ 20,055,473</u>	<u>\$ 26,556,222</u>	<u>\$ 27,176,882</u>	<u>\$ 24,902,687</u>	<u>\$ 21,059,651</u>	<u>\$ 21,406,164</u>
Debt Service as a percentage of noncapital expenditures	3.42%	4.54%	4.48%	5.04%	5.03%	5.73%

Note: Due to changes in McLean County's fund structure connected with the implementation of *Governmental Accounting Standards Board Statement No. 34*, comparable governmental fund information is available only back to 2003.

McLean County, Illinois
Assessed Value -
Taxable Property
Last Ten Years

<u>Property Class</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
Residential	\$ 2,504,116,063	\$ 2,385,891,370	\$ 2,263,172,715	\$ 2,130,880,815
Farm	241,034,789	226,194,534	218,709,012	226,050,438
Commercial	1,008,181,167	926,561,795	871,363,659	838,738,306
Industrial	28,084,196	28,596,913	28,091,078	26,553,044
Railroad	1,220,468	1,207,806	1,166,548	1,100,855
Total Assessed Value	\$ 3,782,636,683	\$ 3,568,452,418	\$ 3,382,503,012	\$ 3,223,323,458
Total Actual Value	*	*	*	*
Total Direct Tax Rate	*	*	*	*

Source: McLean County Clerk

* Information not available.

Table V

<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>
\$ 1,993,443,810	\$ 1,862,410,099	\$ 1,743,138,794	\$ 1,625,795,736	\$ 1,511,979,575	\$ 1,418,770,858
235,969,687	249,161,141	259,881,861	275,154,686	292,310,350	288,569,322
811,011,174	776,448,770	747,420,761	696,730,778	640,827,820	600,775,319
26,037,332	25,561,047	27,161,332	28,924,204	28,971,890	29,590,947
1,473,127	1,394,100	1,292,350	1,269,015	1,060,870	1,016,241
\$ 3,067,935,130	\$ 2,914,975,157	\$ 2,778,895,098	\$ 2,627,874,419	\$ 2,475,150,505	\$ 2,338,722,687
*	*	*	*	*	*
*	*	*	*	*	*

McLean County
Property Tax Rates - Direct and Overlapping Governments
Last Ten Years
(Rate Per \$100 of Assessed Valuation)
(Unaudited)

	<u>1999</u>	<u>2000</u>
CITY OF BLOOMINGTON		
McLean County	0.92513	0.91516
City of Bloomington Township	0.21995	0.22060
City of Bloomington	1.14847	1.10800
City of Bloomington Library	0.23650	0.23223
Bloomington-Normal Water District	0.12871	0.12181
Bloomington-Normal Airport Authority	0.10586	0.09895
Cemetery	0.02499	0.02434
School District No. 87	4.43063	4.42148
Jr. College District No. 540	<u>0.27961</u>	<u>0.28407</u>
	<u>7.49985</u>	<u>7.42664</u>
TOWN OF NORMAL		
McLean County	0.92513	0.91516
Normal Township	0.10699	0.10605
Road and Bridge	0.07705	0.07639
Town of Normal	0.69064	0.68647
Normal Library	0.36465	0.36237
Bloomington-Normal Water District	0.12871	0.12181
Airport Authority	0.10586	0.09895
School District No. 5	4.19996	4.43254
Jr. College District No. 540	<u>0.27961</u>	<u>0.28407</u>
	<u>6.87860</u>	<u>7.08381</u>
WEST TOWNSHIP		
McLean County	0.92513	0.91516
West Township	0.26479	0.23489
Road and Bridge	0.28253	0.27318
LeRoy Fire District	0.12928	0.13270
LeRoy Park District	0.13479	0.13873
Multi-Township Assessment	0.02549	0.02692
School District No. 2	4.85459	4.91219
Jr. College District No. 505	0.46591	0.44690
S. E. Water District	-	-
West School Rebate	-	-
	<u>7.08251</u>	<u>7.08067</u>

Note: There are 175 taxing districts within McLean County. Each taxing district has its own boundaries or other taxing districts offering different services. For this reason, three units have been selected to demonstrate the overlapping tax rates. The first two are the largest urban areas in the County, and represent 71.66 percent of the total assessed value of the County. The third is a typical rural unit which contains no unincorporated city or town. Tax rates are listed in dollars per \$100 of assessed valuation.

A tax levy provides taxes for the ensuing year. Thereby, the 2007 tax levy provided taxes in 2008

Source: McLean County Clerk

Table VI

<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>#</u> <u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
0.93722	0.93064	0.93685	0.93874	0.93885	0.91927	0.90098	0.89659
0.14473	0.13441	0.15620	0.18862	0.23686	0.22972	0.22080	0.18683
1.04982	1.01732	1.01064	1.00710	0.99901	0.99730	1.00665	0.99541
0.22462	0.27621	0.27325	0.27359	0.27284	0.27099	0.26601	0.26108
0.11236	0.10767	0.14314	0.15014	0.14835	0.15303	0.15871	0.16036
0.09194	0.08324	0.10920	0.10680	0.05202	0.11621	0.10781	0.11008
0.02329	0.02269	0.02194	-	-	-	-	-
4.40538	4.43752	4.43447	4.47014	4.48095	4.48221	4.51459	4.58085
<u>0.30961</u>	<u>0.33852</u>	<u>0.35256</u>	<u>0.38752</u>	<u>0.39291</u>	<u>0.40655</u>	<u>0.44400</u>	<u>0.94573</u>
<u>7.29897</u>	<u>7.34822</u>	<u>7.43825</u>	<u>7.52265</u>	<u>7.52179</u>	<u>7.57528</u>	<u>7.61955</u>	<u>8.13693</u>
0.93722	0.93064	0.93685	0.93874	0.93885	0.91927	0.90098	0.89659
0.10233	0.12649	0.12399	0.12592	0.12249	0.11826	0.14858	0.14934
0.07375	0.08126	0.07964	0.08085	0.07863	0.07591	0.01809	0.08115
0.74427	0.72823	0.83987	0.82629	0.79281	0.75819	0.74897	0.74289
0.35606	0.34112	0.34762	0.34060	0.33345	0.32919	0.33915	0.35069
0.11236	0.10767	0.14314	0.15014	0.14835	0.15303	0.15871	0.16036
0.09194	0.08324	0.10920	0.10680	0.05202	0.11621	0.10781	0.11008
4.35044	4.34413	4.43031	4.50786	4.47579	4.44755	4.53295	4.58932
<u>0.30961</u>	<u>0.33852</u>	<u>0.35256</u>	<u>0.38752</u>	<u>0.39291</u>	<u>0.40655</u>	<u>0.44400</u>	<u>0.94573</u>
<u>7.07798</u>	<u>7.08130</u>	<u>7.36318</u>	<u>7.46472</u>	<u>7.33530</u>	<u>7.32416</u>	<u>7.39924</u>	<u>8.02615</u>
0.93722	0.93064	0.93685	0.93874	0.93885	0.91927	0.90098	0.89659
0.23537	0.24777	0.37838	0.41341	0.44778	0.46846	0.44771	0.38661
0.28537	0.30345	0.34321	0.37502	0.40746	0.43869	0.44021	0.42774
0.13888	0.19879	0.37788	0.39501	0.39088	0.39002	0.38314	0.38351
0.13779	0.13985	0.14370	0.14557	0.13845	0.43935	0.12793	0.12932
0.04208	0.04421	0.04367	0.04572	0.04717	0.04711	0.04272	0.03092
4.95693	5.33317	5.19897	5.28279	5.31985	5.35722	5.32378	5.37259
0.45560	0.46536	0.48371	0.48770	0.48067	0.46147	0.46860	0.51576
-	0.00847	0.00829	0.00420	-	-	-	0.00683
-	<u>-0.52190</u>	<u>-0.92180</u>	<u>-0.50249</u>	<u>(0.32275)</u>	<u>(1.19353)</u>	<u>(1.42580)</u>	<u>(1.33007)</u>
<u>7.18924</u>	<u>7.14981</u>	<u>6.99286</u>	<u>7.58567</u>	<u>7.84836</u>	<u>7.32806</u>	<u>6.70927</u>	<u>6.81980</u>

Cemetery is included in the City of Bloomington Township rate beginning in 2004.

McLean County, Illinois
Principal Taxpayers
Current Year and Nine Year's Prior
(Unaudited)

	2007 Assessed Valuation (1)	Percentage of Total Assessed Valuation	Taxes Paid in 2008 (2)	1998 Assessed Valuation (1)	Percentage of Total Assessed Valuation	Taxes Paid in 1999 (2)	1999 Rank
1. State Farm Mutual (Insurance)	\$ 162,690,685	4.56 %	\$ 12,453,796	\$ 106,246,365	4.79 %	\$ 8,053,506	1
2. Eastland Mall LLC % CBL & Associates Mgmt Inc (Retail)	18,566,682	0.52	1,414,740				
3. High Trails Wind Farm	16,606,141	0.47	1,276,982				
4. Wal-Mart Stores (Retail)	13,765,934	0.39	1,045,560	5,382,908	0.24	393,191	6
5. Country Life Insurance Co. (Insurance)	12,949,182	0.36	987,770	7,925,132	0.36	600,161	4
6. Illinois Agricultural Association (Agricultural Insurance)	9,725,470	0.27	741,059	8,433,330	0.38	654,038	3
7. Mitsubishi Motor Sales (Manufacturing)	9,113,194	0.26	691,382	18,812,555	0.85	1,178,279	2
8. IMI College Hills LLC (Retail)	6,918,544	0.19	980,349				
9. Westminster Village (Retirement Community)	5,602,584	0.16	427,910	-	-	-	-
10. US REIF Prkwy Fee LLC	<u>5,589,749</u>	<u>0.16</u>	<u>377,350</u>				
B-M-J Development (Shopping Mall)				7,696,526	0.35	596,895	5
GTE Telephone Operations (Communications)				5,184,284	0.23	402,061	7
First State Bank Tr. (Hotel/Restaurant)				4,750,393	0.21	368,412	8
Capital #16762/3 (Retail)				4,462,369	0.20	334,387	9
OSF Healthcare (Healthcare Facilities)				<u>3,960,937</u>	<u>0.18</u>	<u>307,186</u>	10
	<u>\$ 261,528,165</u>	<u>7.34 %</u>	<u>\$ 20,396,898</u>	<u>172,854,799</u>	<u>7.79 %</u>	<u>12,888,116</u>	

(1) Assessed valuation is determined in 2007 for taxes payable in 2008.

(2) Based on non-farm parcels exceeding \$400,000 in assessed valuation.

Source: McLean County Supervisor of Assessments

McLean County, Illinois
Property Tax Levies and Collections
Last Ten Fiscal Years
(Unaudited)

<u>Tax Levy Year</u>	<u>Total Current Tax Levy</u>	<u>Collected within the Fiscal Year of the Levy</u>		<u>Collections in Subsequent Years</u>	<u>Collected within the Fiscal Year of the Levy</u>	
		<u>Amount</u>	<u>Percentage of Levy</u>		<u>Amount</u>	<u>Percentage of Levy</u>
2007	\$ 29,269,053	\$ 29,117,219	99.48%	\$ 127,722	\$ 29,244,941	99.92%
2006	\$ 29,268,483	\$ 28,086,539	95.96%	\$ 56,643	\$ 28,143,182	96.16%
2005	27,418,916	27,374,768	99.84%	4,502	27,379,270	99.86%
2004	26,122,932	26,071,321	99.80%	44,723	26,116,044	99.97%
2003	25,328,084	25,268,470	99.76%	37,137	25,305,607	99.91%
2002	24,013,719	23,950,546	99.74%	5,253	23,955,799	99.76%
2001	22,817,724	22,767,964	99.78%	3,160	22,771,124	99.80%
2000	20,973,163	20,759,254	98.98%	2,797	20,762,051	98.99%
1999	20,032,083	19,903,605	99.36%	206	19,903,811	99.36%
1998	20,049,347	19,809,756	98.80%	5,617	19,815,373	98.83%

Source: McLean County Treasurer's Office

Note: A tax levy year provides taxes for the ensuing year. Thereby, the 2007 tax levy year provided taxes in 2008.

The information in this schedule relates to the County's own property tax levies, and does not include those it collects on behalf of others.

**McLean County, Illinois
Ratios of General
Bonded Debt Outstanding
Last Ten Fiscal Years**

Fiscal Year	General Bonded		Debt Outstanding		Percentage of Personal Income	Percentage of Actual Value of Taxable Property	Per Capita
	General Obligation Bonds	Additions	Less Payments on Principal	Total			
2008	\$ 13,977,202	\$ -	\$ 1,693,259	\$ 12,283,943	*	0.00115%	\$ 74.31
2007	16,251,690	-	2,274,488	13,977,202	*	0.00138%	85.12
2006	8,842,894	9,553,284	2,144,488	16,251,690	0.30%	0.00176%	100.82
2005	11,021,530	108,864	2,287,500	8,842,894	0.17%	0.00101%	55.62
2004	11,407,500	1,686,530	2,072,500	11,021,530	0.22%	0.00132%	69.85
2003	12,932,500	350,000	1,875,000	11,407,500	0.23%	0.00141%	72.82
2002	14,630,000	-	1,697,500	12,932,500	0.28%	0.00167%	83.31
2001	12,680,000	3,400,000	1,450,000	14,630,000	0.32%	0.00200%	95.98
2000	14,005,000	-	1,325,000	12,680,000	0.29%	0.00184%	84.04
1999	15,275,000	-	1,270,000	14,005,000	0.34%	0.00216%	93.91

*Information not yet available

Table X

McLean County, Illinois
Computation of Direct and Overlapping Debt
December 31, 2008
(Unaudited)

<u>Taxing District With Outstanding Debt</u>	<u>Net Debt Outstanding</u>	<u>% Within County</u>	<u>Debt Applicable to McLean County</u>
Municipalities			
City of Bloomington	133,658,980	100.00%	133,658,980
City of Chenoa	48,981	100.00%	48,981
Village of Heyworth	331,827	100.00%	331,827
City of LeRoy	5,382,093	100.00%	5,382,093
Town of Normal	130,942,707	100.00%	130,942,707
Village of Gridley	448,912	100.00%	448,912
City of El Paso	1,960,287	2.43%	47,635
School Districts			
Bloomington District #87	49,352,805	100.00%	49,352,805
Blue Ridge Unit #18	5,224,653	22.00%	1,149,424
El Paso-Gridley Unit #11	7,609,139	26.55%	2,020,226
Eureka Unit #140	1,857,938	0.04%	743
Gibson City Unit #5E	5,517,263	3.38%	186,483
Heyworth Unit #4	12,025,087	98.94%	11,897,621
LeRoy Unit #2	7,824,961	98.91%	7,739,669
Lexington Unit #7	3,404,959	100.00%	3,404,959
Normal Unit #5	296,574,521	99.93%	296,366,919
Olympia Unit #16	20,873,928	46.71%	9,750,212
Prairie Central Unit #8N	1,237,933	22.18%	274,574
Ridgeview Unit #19	6,529,595	100.00%	6,529,595
Tri-Valley Unit #3	3,529,144	100.00%	3,529,144
Heartland Community College #540	125,942,089	83.32%	104,934,949
Illinois Central College #514	16,461,265	0.11%	18,107
Other Districts			
Bloomington-Normal Airport Authority	18,721,516	100.00%	18,721,516
McLean County Public Building Commission	18,739,513	100.00%	18,739,513
Octavia Park District	10,375	100.00%	10,375
Randolph Township Fire	802,398	99.35%	797,182
Randolph Township Road District	70,075	100.00%	70,075
Total Overlapping Agencies	875,082,944		806,355,226
Direct Debt			
McLean County, Illinois	-		-
TOTAL DIRECT AND OVERLAPPING DEBT	<u>875,082,944</u>		<u>806,355,226</u>

Source: County Clerk

**McLean County, Illinois
Legal Debt Margin Information
Last Ten Fiscal Years**

	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>
Assessed Value of Property	\$ 2,165,326,244	\$ 2,291,748,217	\$ 2,434,617,683	\$ 2,580,344,617
Legal Debt Limit - 2.875% of Total Assessed Value	\$ 62,253,130	\$ 65,887,761	\$ 69,995,258	\$ 74,184,908
Amount of Debt Applicable to Debt Limit	\$ -	\$ -	\$ -	\$ -
Legal Debt Margin	\$ 62,253,130	\$ 65,887,761	\$ 69,995,258	\$ 74,184,908
Total Net Debt Applicable to Limit as a Percentage of Debt Limit	0.00%	0.00%	0.00%	0.00%

Source: Assessed Value of Property is provided by the McLean County Supervisor of Assessment:

Table XI

<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
\$ 2,703,536,784	\$ 2,782,765,456	\$ 2,920,446,010	\$ 3,071,283,531	\$ 3,382,503,012	\$ 3,568,879,303
\$ 77,726,683	\$ 80,004,507	\$ 83,962,823	\$ 88,299,402	\$ 97,246,962	\$ 102,605,280
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 77,726,683	\$ 80,004,507	\$ 83,962,823	\$ 88,299,402	\$ 97,246,962	\$ 102,605,280
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Table XII

McLean County, Illinois
Demographic and Economic
Statistics -
Last Ten Fiscal Years

<u>Year</u>	<u>Population</u>	<u>Personal Income</u> (thousands of dollars)	<u>Per Capita</u> <u>Personal</u> <u>Income</u>	<u>Unemployment</u> <u>Rate</u>
2007	164,209	*	*	3.80%
2006	161,202	\$5,462,395	\$33,885	3.50%
2005	158,977	\$5,145,186	\$32,364	4.00%
2004	157,782	\$5,113,403	\$32,408	4.30%
2003	156,655	\$5,040,209	\$32,174	4.10%
2002	155,231	\$4,646,428	\$29,932	3.80%
2001	152,426	\$4,531,417	\$29,729	3.40%
2000	150,879	\$4,409,940	\$29,228	3.40%
1999	149,135	\$4,163,203	\$27,916	2.40%
1998	146,526	\$3,891,062	\$26,555	2.20%

Source: Economic Development Council of Bloomington/Normal, McLean County, Illinois

*Information not yet available.

2007 would be latest information available.

Table XIII

McLean County, Illinois
Principal Employers
Current Year and Nine Years Ago

<u>Employer</u>	<u>2008</u>			<u>1999</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of the Total County Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of the Total County Employment</u>
State Farm Insurance Companies	15,509	1	17.83%	10,226	1	11.50%
Illinois State University	3,205	2	3.68%	3,500	2	3.94%
Country Insurance & Financial Services	2,178	3	2.50%	1,823	5	2.05%
Unit 5 School District	1,692	4	1.95%	1,261	6	1.42%
BroMenn Healthcare	1,591	5	1.83%	1,839	4	2.07%
Mitsubishi Motor Manufacturing	1,418	6	1.63%	3,400	3	3.82%
OSF St. Joseph Medical Center	1,122	7	1.29%	901	8	1.01%
Afni, Inc. (formerly Anderson Financial Network)	883	8	1.02%	750	9	0.84%
McLean County	820	9	0.94%	659	13	0.74%
District 87 Schools	680	10	0.78%	675	T-11	0.76%
City of Bloomington	645	11	0.74%	-	-	0.00%
Town of Normal	610	12	0.70%	-	-	0.00%
Illinois Wesleyan University	540	13	0.62%	-	-	0.00%
Heartland Community College	533	T-14	0.61%	-	-	0.00%
GROWMARK, Inc.	533	T-14	0.61%	-	-	0.00%
McLean County Service (FS)	-	-	-	1,120	7	1.26%
GTE	-	-	-	681	10	0.77%
Eureka Co.	-	-	-	675	T-11	0.76%
Occupational Development Center	-	-	-	650	14	0.73%
Kathryn Beich/Nestle USA	-	-	-	530	15	0.60%
Total:	<u>31,959</u>		<u>36.74%</u>	<u>28,690</u>		<u>32.26%</u>

Source: Economic Development Council of Bloomington/Normal, McLean County, Illinois

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McLean County Illinois
Full-Time Equivalent County
Government Employees by
Function - Last Ten Years

<u>Function/Program</u>	<u>Full-Time Equivalent Employees as of January 1,</u>									
	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
General Government	123.49	126.65	128.75	133.80	123.61	126.85	134.39	135.08	145.58	141.40
Public Safety	368.41	380.60	396.32	400.13	399.82	406.12	404.44	408.93	408.57	436.14
Highways and Streets	36.63	37.78	38.88	38.88	38.55	39.53	40.00	40.00	39.99	40.00
Health and Welfare	209.45	215.45	216.53	221.29	221.71	222.84	224.89	224.70	224.19	217.04
Culture and Recreation	9.92	9.34	10.09	10.09	8.79	8.79	8.79	8.98	9.00	9.00
Total	747.90	769.82	790.57	804.19	792.48	804.13	812.51	817.69	827.33	843.58

Source: County Administrator's Office

McLean County, Illinois
Operating Indicators by Program
Last Ten Fiscal Years

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
Justice and Law Enforcement				
Sheriff's Department				
Law Enforcement				
Physical Arrests	1,170	736	928	818
Traffic Violations	2,796	2,822	3,007	3,314
Traffic Accidents	391	437	391	434
Adult Jail Facility				
Rated Capacity	205	205	205	205
Total Bookings	8,554	8,576	8,819	9,046
McLean County Circuit Court				
Total Cases Filed	57,449	59,627	60,668	53,766
Total Civil Cases Filed	7,545	7,919	7,265	6,727
Total Criminal Cases Filed	4,276	3,988	3,787	3,674
Total Juvenile Cases Filed	309	347	384	301
Total Traffic/DUI/Ordinance	45,319	47,373	49,232	43,064
State's Attorneys Office				
Total Felony Cases	1,419	1,413	1,277	1,251
Total Misdemeanor Cases	2,793	2,565	2,501	2,406
Total Juvenile Cases	309	347	384	301
Total Traffic Cases	32,289	34,199	35,836	31,661
Total DUI Cases	881	854	907	861
Coroner's Office				
Total Coroner's Inquests	19	30	47	52
Total Autopsies	113	127	80	78
Total Coroner's Rulings	74	51	**	**
General Government Services				
Building and Zoning				
Total Building Permits Issued	268	404	417	299
Single Family Residential	38	46	75	76
Other Residential	120	196	157	161
Non-Residential Permits	110	162	155	28
Supervisor of Assessments				
Number of Parcels*	67,359	66,324	65,431	64,321

*2008 number represents 2007 Tax Assessment

**2007 was the first year for Coroner's Ruling

Table XV

Fiscal Year					
<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>
700	644	705	958	1,027	933
2,645	2,041	3,264	3,245	3,796	5,640
448	440	416	467	440	446
205	205	205	205	205	205
8,563	8,041	8,047	7,537	7,973	6,250
49,375	51,801	50,902	53,506	53,003	51,266
6,550	6,565	6,415	6,789	6,178	5,849
3,591	3,454	3,906	3,714	4,368	4,540
411	223	268	251	367	330
38,823	41,559	40,403	42,692	42,090	40,547
1,206	1,307	1,539	1,432	1,551	1,491
2,350	2,128	2,355	2,337	2,821	3,041
422	223	268	251	322	330
27,463	29,372	28,746	31,309	30,167	28,342
947	835	883	762	836	770
66	59	67	50	25	41
102	116	110	100	75	82
**	**	**	**	**	**
320	382	320	297	337	346
68	81	72	76	74	76
204	236	209	191	228	225
25	46	39	30	35	45
63,103	61,906	60,834	59,887	58,958	57,884

McLean County, Illinois
Operating Indicators by Program
Last Ten Fiscal Years

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
Parks and Recreation Services				
Number of County Parks	2	2	2	2
Park Acreage	2,250	2,250	2,250	2,250
Campground Reservations	9,742	10,417	9,300	8,583
Shelter Reservations	126	108	99	110
Boat Registrations	1,224	1,520	1,490	1,190
Health Services				
Health Department				
Number of Home Nursing Visits	4,766	4,348	5,119	5,329
Number of Immunizations	11,867	9,278	8,800	9,613
Number of Clinic Visits	19,079	17,023	16,247	14,654
Number of Food Permits	1,312	1,331	1,265	1,288
Number of Septic Permits	159	187	217	293
Number of Private Well Permits	51	53	89	92
Nursing Home				
Licensed Bed Capacity	150	150	150	150
Average Daily Census	131	140	143	143
County Highway System				
Highway Department				
Number of Miles of Roads	368	363	363	368
Number of Bridges	88	90	90	89

Source: Respective County Departments

Table XV
(Continued)

Fiscal Year					
<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>
2	2	2	2	2	2
2,250	2,250	2,250	2,250	2,250	2,250
8,742	8,982	8,480	9,006	8,007	8,324
99	99	98	94	90	95
1,039	1,046	1,411	1,454	1,179	1,490
6,283	6,209	5,570	5,431	5,083	5,028
9,260	8,312	8,572	8,780	9,983	11,343
16,242	15,108	15,724	14,083	16,281	16,639
1,262	1,231	1,232	1,291	1,232	1,186
282	319	319	286	290	329
66	78	80	91	101	93
150	150	150	150	150	150
137	137	129	133	140	146
373	373	374	374	374	374
89	86	86	86	86	86

McLean County, Illinois
Capital Asset Statistics by Function
Last Ten Fiscal Years

<u>Function/Program</u>	<u>Fiscal Year</u>									
	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>
Justice and Law Enforcement										
Adult Detention Facility Capacity	205	205	205	205	205	205	205	205	205	205
Juvenile Detention Facility Capacity	26	26	26	26	26	26	26	26	26	26
Parks and Recreation										
Number of County Parks	2	2	2	2	2	2	2	2	2	2
Park Acreage	2250	2250	2250	2250	2250	2250	2250	2250	2250	2250
County Highway System										
Centerline Miles of County Roads	368	363	363	368	373	373	374	374	374	374
Number of Bridges	88	90	90	89	89	86	86	86	86	86

Source: Respective County Departments